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Bulletin Index-Digest System

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Basic Volume 1953-1986

Service 4 Excise Taxes

The synopses in this publication are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

Department of the Treasury
Internal Revenue Service
Publication 644 (Rev. 12-86)

T22.25/8:

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We welcome your comments and any suggestions you may have for making future editions of the *Bulletin Index-Digest System* more useful to you. Please send them to: *Director,* Tax Forms and Publications Division, Internal Revenue Service, Washington, D.C. 20224.

The complete *Bulletin Index-Digest System*, or any of the individual Services, may be purchased on a subscription basis from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Any questions concerning subscriptions should be addressed to the Superintendent of Documents.

Introduction

The Bulletin Index-Digest System provides a method for researching matters published since 1952 in the Internal Revenue Service Bulletin, which is the authoritative instrument of the Commissioner for announcing official rulings and procedures of the Internal Revenue Service and for publishing Public Laws, Treasury Decisions, and other items of general interest. It is divided into four Services as follows:

Service No. 1—*Income Tax,* Publication 641 (12–85)
Service No. 2—*Estate and Gift Taxes,* Publication 642 (12–86)
Service No. 3—*Employment Taxes,* Publication 643 (12–86)
Service No. 4—*Excise Taxes,* Publication 644 (12–86)

Each Service consists of a basic volume and the latest cumulative supplement. The cumulative supplements are issued quarterly for the Income Tax Service, and semiannually for the other three Services. Periodically the material in the basic volume and the cumulative supplement will be combined in a new basic volume.

Digests

The major portion of this Bulletin Index-Digest System consists of digests (brief summaries) of Revenue Rulings and Revenue Procedures alphabetically arranged under topical headings and subheadings, along with digests of Supreme Court decisions, adverse Tax Court decisions on cases involving tax issues in which the Commissioner has announced acquiescence or nonacquiescence, Executive Orders, Treasury Department Orders, Delegation Orders, and other miscellaneous items published in the Bulletin. Each digest is preceded by descriptive "key words" that further identify the subject matter and is followed by a citation to the Code and Regulations section under which the item was published, and by a citation to the item and the Bulletin in which the full text of the item may be found. This arrangement of digests under topical headings makes it possible to use the "subject matter" approach to find the Revenue Rulings or other items most specifically on point on a particular issue. Public Laws and Treasury Decisions are not digested, but are listed in separate finding lists.

The digests are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

The topical headings used in arranging the digests are selected from the List of Topical Headings Used, beginning on page vi.

Finding Lists

The System contains findings listed approved in various forms to accommodate alternate methods of Bulletin research. Each item in the finding lists includes a citation to a numbered digest, or to the Bulletin where the full text of the item may be found.

Internal Revenue Code. Separate finding lists are provided for (1) Revenue Rulings, Revenue Procedures, and other items published under a particular section of the Internal Revenue Code and the Regulations thereunder, and (2) Public Laws that amend the Internal Revenue Code and Treasury Decisions that amend regulations.

Statement of Procedural Rules. Separate finding lists are provided for (1) the Statement of Procedural Rules, and (2) Revenue Procedures relating to matters covered by the Statement of Procedural Rules.

The following special finding lists provide additional means of searching for particular items:

Decisions of the Supreme Court. Supreme Court decisions published in the Bulletin are listed alphabetically by case name.

Miscellaneous Items Published in the Bulletin. This is a list of Delegation Orders, Executive Orders, Treasury Department Orders, and other miscellaneous Bulletin items that are not included in other special finding lists.

Listing of Revenue Rulings and Revenue Procedures. Revenue Rulings and Revenue Procedures that have been issued from 1953 through 1986, inclusive, and have not been specifically revoked, superseded, or declared obsolete, are listed numerically.

Actions on Previously Published Revenue Rulings and Revenue Procedures. All Revenue Rulings and Revenue Procedures that have been affected by later published rulings or procedures are listed in numerical order. Each listing identifies the later item, indicates whether the original item was modified, revoked, superseded, or otherwise affected, and includes a citation to the Bulletin where the later item may be found.

Public Laws Published in the Bulletin. This is primarily a list of Public Laws amending the Internal Revenue Code, arranged in sequence by Public Law number. Each listing includes the popular title of the law, if any, and citations to the law and the related committee reports published in the Bulletin. Also included are listings of other

Public Laws published in the Bulletin that, while not primarily concerned with Federal taxes, make some reference to tax matters.

All Previous Index-Digest Volumes Replaced

The December 1986 basic volumes cover material published in the Bulletin after 1952. They replace all previously issued Index-Digest volumes.

Nearly all pre-1953 published rulings identified as having significant application to future transactions have been republished as Revenue Rulings under current law and regulations. Thus, these basic volumes and their periodic cumulative supplements provide a substantially complete research and reference guide to Bulletin material.

How to Use Your Bulletin Index-Digest System

The Bulletin Index-Digest System is designed primarily to help you find the Service position on any tax issue covered in material published in the Internal Revenue Bulletin. You will also find it useful for researching laws, regulations, and other matters published in the Bulletin. You can find the item published in the Bulletin that deals with your particular tax problem by using either of two basic research methods.

Subject Matter Method

Suppose you want to know if the Service has ruled on whether the sales of fly-tying kits are subject to the manufacturers tax on sporting goods.

First, you decide on your main subject; in this case, you might choose the term "Sporting goods." You would turn to the List of Topical Headings Used, beginning on page vi. This list gives all subject matter headings preceded by a digest prefix number under which digests are arranged. You will save time by checking this list to see whether the term you have chosen is listed there and whether it is cross-referenced to another heading.

Scanning that list, you will find "Sporting goods (See: Manufacturers)." You will notice the index heading "90. Manufacturers: Sporting goods." Next, find the digests under "Manufacturers: Sporting goods" by following the alphabetical topical headings at the top of the pages or the digest number at the bottom of the pages in the digest section of the book, beginning after page 49. The digest pages are not numbered.

Each digest is preceded by a digest number, and then by descriptive key words that further identify the issue. Under the heading "Manufacturers: Sporting goods," you will find all the digests starting 90.—; you will also find that the word "Lures" is the key word for a group of digests. By scanning the key words in this group, you can select the relevant digest (explanation has been added):

Explanation	Digest
1. Digest Number	90.19
2. Digest of Ruling	**Lures; fly-tying kits.** A company which combines in a kit the components required for the assembling of artificial flies, is considered a manufacturer of artificial flies in a knockdown condition, and the company's sales of the so-called "fly-tying kits" are subject to the manufacturers tax. Where such kits are sold containing tools, the sales are combination sales of taxable artificial flies and nontaxable tools.
3. Code & Reg. Citation	§48.4161–1. (Sec. 4161, '54 Code.)
4. Revenue Ruling & Bulletin Citation	Rev. Rul. 61–189, 1961–2 C.B. 185.

The digest will help you decide whether the Revenue Ruling deals with the problem you are researching, which it does in this case. At the end of the digest you find a citation to the appropriate sections of the regulations and law, and also a citation to the item and the Bulletin in which the full text of the item is published. You would then go to page 185 of Cumulative Bulletin 1961–2 to determine whether the facts in Rev. Rul. 61–189 are substantially the same as those in your case.

Code Section Method

Assume your problem is the same as that used in explaining the subject matter method. You know that the problem falls under section 4161 of the 1954 Code and section 48.4161–1 of the Excise Tax Regulations.

Turn to the Finding List for the Internal Revenue Code of 1954, beginning on page 1. This list identifies Revenue Rulings or other items published in the Bulletin under a particular section of the Code and Regulations. You will find several items listed under the Code and Regulations sections indicated above and each item is followed by a number that identifies the appropriate digest. For example, on page 4 of the finding lists, the 2nd item listed under Regulations section 48.4161–1 is Rev. Rul. 61–189, 90.19.

The digest numbers at the lower left and right corners of facing pages in the digest section identify the first and last digests on those pages. By following the digest numbers at the bottom of the digest pages, you will find digest number 90.19 and other digests on Regulations section 48.4161–1. As explained above, under Subject Matter Method, you can select the relevant digests by scanning the descriptive key words.

This volume does not contain a Code section finding list for Revenue Rulings, Revenue Procedures and Supreme Court decisions issued under the 1939 Code. Items published under the 1939 Code are cited under the corresponding provisions of the 1954 Code, and each digest of such items contains the appropriate 1939 Code and Regulations citations in addition to the corresponding 1954 Code citations.

Researching Public Laws, Committee Reports, and Treasury Decisions

If you know the number of the Public Law, you can quickly identify the Bulletin in which it is published. Under the finding list of Public Laws Published in the Bulletin, beginning on page 46, Public Laws are listed in numerical order. Each listing gives the number assigned to the original bill, its popular title (if any), the related Committee Reports published with the Public Law, and the appropriate Bulletin citations.

If you need to identify or find a Public Law (or related Committee Report), or a Treasury Decision relating to a particular issue, you can use the Code section method. You can easily find any Committee Reports once you have found the Public Law; the law has a footnote indicating the Bulletin pages where the Reports are reproduced.

Assume you want to refer to a Public Law or Treasury Decision on a propeller driven aircraft for use tax purposes and you know it falls under section 4491 of the Internal Revenue Code of 1954 and section 154.3–1 of the Regulations. You would turn to the 1954 Code Section Finding List for Public Laws and Treasury Decisions, beginning on page 28. On page 33, you will find citations to all the Public Laws and Treasury Decisions issued under this Code and Regulation section. You can use the same method to check the 1939 Code Section Finding List.

Researching Supreme Court Decisions

All Supreme Court decisions on Federal tax matters are published in the Bulletin.

You can find Supreme Court decisions by using either the subject matter method or the Code section method. In addition, if you know the name of the case, you can also find the decision by turning to the finding list of Decisions of the Supreme Court, beginning on page 11. The decisions are listed in alphabetical order by name, followed by the Court Decision number and the digest number. Using this number, turn to the digest for a summary of the case. The Bulletin citation is given at the end of the digest.

Miscellaneous Bulletin Items

Under the appropriate topical headings, you will find digests of miscellaneous items published in the Bulletin, such as Executive Orders, Treasury Department Orders, Delegation Orders, etc. If a Code section is involved, you will also find the item listed under the applicable Code and Regulations sections in the 1954 Code Section Finding List.

If you do know whether an item is published in the Bulletin, turn to the finding list of Miscellaneous Items, beginning on page 12. Items not shown in other finding lists are listed here, with citations to the digest number. You will find the appropriate Bulletin citation at the end of the digest of the item.

Listing of Revenue Rulings and Revenue Procedures

The finding list of Revenue Rulings and Revenue Procedures, beginning on page 13, includes the number of every Revenue Ruling and Revenue Procedure that has been published in the Bulletin for 1953–86, that is related to this particular Service, and that has not been superseded, revoked, or declared obsolete. A citation to a digest follows each Revenue Ruling and Revenue Procedure number.

Actions on Previously Published Revenue Rulings and Revenue Procedures

The finding list of Actions on Previously Published Revenue Rulings and Revenue Procedures, beginning on page 17, shows every Revenue Ruling and Revenue Procedure that has been modified, superseded, or otherwise acted upon, and includes a citation to the Bulletin where the later ruling or procedure may be found. Before citing a Revenue Ruling or Revenue Procedure, you should check this finding list to be sure you are citing the Service's current position.

Cumulative Supplements

Cumulative supplements to this Service are issued semiannually. After you have researched the basic volume, you should check the cumulative supplement for later developments. Information on items published in the Bulletin after the cutoff date for the basic volume is presented in the same format used in the basic volume, that is, in finding lists, digests, etc.

List of Abbreviations Used

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual
Acq.—Acquiescence

B—Individual
BE—Beneficiary
BK—Bank
B.T.A.—Board of Tax Appeals

C—Individual
C.B.—Cumulative Bulletin
CFR—Code of Federal Regulations
CI—City
COOP—Cooperative
Ct.D.—Court Decision
CY—County

D—Decedent
DC—Dummy Corporation
DE—Donee
Del. Order—Delegation Order
DISC—Domestic International Sales Corporation
DR—Donor

E—Estate
EE—Employee
E.O.—Executive Order
ER—Employer
ERISA—Employee Retirement Income Security Act
EX—Executor

F—Fiduciary
FC—Foreign Country
FICA—Federal Insurance Contributions Act
FISC—Foreign International Sales Company
FPH—Foreign Personal Holding Company
F.R.—Federal Register
FUTA—Federal Unemployment Tax Act
FX—Foreign Corporation

G.C.M.—Chief Counsel's Memorandum
GE—Grantee
GP—General Partner
GR—Grantor

IC—Insurance Company
I.R.B.—Internal Revenue Bulletin

LE—Lessee
LP—Limited Partner
LR—Lessor

M—Minor

Nonacq.—Nonacquiescence

O—Organization

P—Parent Corporation
PHC—Personal Holding Company
PO—Possession of the U.S.
PR—Partner
PRS—Partnership
PTE—Prohibited Transaction Exemption
Pub.L.—Public Law

REIT—Real Estate Investment Trust
Rev. Proc.—Revenue Procedure
Rev. Rul.—Revenue Ruling

S—Subsidiary
S.P.R.—Statement of Procedural Rules
Stat.—Statutes at Large

T—Target Corporation
T.C.—Tax Court
T.D.—Treasury Decision
TFE—Transferee
TFR—Transferor
T.I.R.—Technical Information Release
TP—Taxpayer
TR—Trust
TT—Trustee

U.S.C.—United States Code

X—Corporation

Y—Corporation

Z—Corporation

List of Topical Headings Used

Abatements (See: Assessments)
Account numbers (See: Identifying numbers)
2. Administration
Aircraft use tax (See: Use tax)
4. Appeals
6. Assessments (See also: Limitation period)
8. Attorneys and agents
Automobiles and trucks (See: Manufacturers; Use tax)

10. Bankruptcy and receiverships
12. Books and records

Claims (See: Refunds and credits; Limitation period)
20. Closing agreements
Coal (See: Manufacturers)
24. Coin-operated devices
26. Collection of tax (See also: Levy; Liens)
28. Communications
Compromises (See: Offers in compromise)
30. Computation of tax
Conferences (See: Appeals)
Constructive sales price (See: Manufacturers)
Court decisions (See specific subject headings)
Credits (See: Refunds and credits)
34. Criminal prosecutions (See also: Fraud; Suits)
Crude oil windfall profit tax (See: Windfall profit tax)

35. Deep seabed minerals
36. Deficiencies
Delegation of authority (See: Administration)
Disclosure of information (See: Publicity of information)

38. Elections (See also specific subject headings)
Enrollment (See: Attorneys and agents)
Evasion of tax (See: Fraud)
Examination of records and returns (See: Books and records; Returns)
Exemption (See specific subject headings)
42. Extension of time

Firearms, shells, etc. (See: Manufacturers)
46. Foreign insurance policies
Foreign securities (See: Interest equalization tax)
48. Forms (See also: Returns)

50. Fraud (See also: Criminal prosecutions; Penalties)

Gasoline (See: Manufacturers; Special fuels)
52. Government depositary

Highway use tax (See: Use tax)
58. Import taxes
Information (See: Publicity of information)
Inspection of records and returns (See: Books and records; Returns)
Interest (See: Deficiencies; Overpayments)
60. Interest equalization tax

Jeopardy assessments (See: Assessments)

64. Levy
66. Liability for tax
68. Liens
70. Limitation period
Lubricating oil (See: Manufacturers)

Manufacturers
Automotive, etc.
72. Chassis and bodies
73. Gas guzzler
74. General
76. Parts or accessories
77. Coal
78. Exemptions
80. Firearms, shells, etc.
82. Gasoline
84. General
86. Lubricating oil
88. Sales price
90. Sporting goods
92. Tires and tubes, etc.

96. Narcotics

98. Offers in compromise
100. Officers and employees of the Service
102. Oleomargarine
Overassessment (See: Refunds and credits)
104. Overpayments

106. Payment of tax (See also: Government depositary)
108. Penalties
110. Pension plans
Period of limitation (See: Limitation period)
Powers of attorney (See: Attorneys and agents)

Practice before the Service (See: Attorneys and agents)
114. Private foundations
118. Publicity of information
120. Rates of tax
Records (See: Books and records)
124. Refunds and credits
126. Regulations
Reproduction of forms (See: Forms)
128. Retailers (See also: Special fuels)
130. Returns (See also: Forms; Publicity of information)
132. Rulings

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Seizure of property (See: Levy)
136. Special fuels
Sporting goods (See: Manufacturers)
138. Stamps (Documentary)
Statute of limitations (See: Limitation period)
142. Sugar
144. Suits

146. Tax Court
Tires and tubes, etc. (See: Manufacturers)
Transportation:
148. Persons
150. Property
Use tax:
152: Aircraft
154. Highway

156. Wagering
Waivers (See: Extension of time)
158. Windfall profit tax

Finding Lists for Revenue Rulings, Revenue Procedures and other Items Except Public Laws, Treasury Decisions, and Tax Conventions

Internal Revenue Code of 1954

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Rev. Proc. 83–58, 1983–2 C.B. 575

60–18
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Rev. Proc. 78–9, 1978–1 C.B. 563

60–22
Superseded by
Rev. Proc. 64–44, 1964–2 C.B. 974

60–24
Superseded by
Rev. Proc. 64–38, 1964–2 C.B. 965

61–10
Modified by
Rev. Proc. 64–38, 1964–2 C.B. 965

61–27
Superseded by
Rev. Proc. 84–78, 1984–49 I.R.B. 6

62–8
Superseded by
Rev. Proc. 64–38, 1964–2 C.B. 965

62–9
Superseded by
Rev. Proc. 66–3, 1966–1 C.B. 601

62–18
Superseded by
Rev. Proc. 66–4, 1966–1 C.B. 607

62–19
Superseded by
Rev. Proc. 64–44, 1964–2 C.B. 974

62–28
Superseded by
Rev. Proc. 67–1, 1967–1 C.B. 544

62–29
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Rev. Proc. 67–2, 1967–1 C.B. 555

62–37
Modified by
Rev. Proc. 65–11, 1965–1 C.B. 751

63–9
Superseded by
Rev. Proc. 64–40, 1964–2 C.B. 971

63–26
Superseded by
Rev. Proc. 64–11, 1964–1 (Part 1) C.B. 668

64–11
Superseded by
Rev. Proc. 64–39, 1964–2 C.B. 967

64–12
Amplified by
Rev. Proc. 76–43, 1976–2 C.B. 667

64–13
Modified by
Rev. Proc. 82–51, 1982–2 C.B. 839

64–34
Revoked by
Rev. Rul. 78–205, 1978–1 C.B. 345

64–38
Superseded by
Rev. Proc. 67–27, 1967–1 C.B. 630

64–40
Superseded by
Rev. Proc. 68–28, 1968–2 C.B. 912

64–44
Amended by
Rev. Proc. 66–53, 1966–2 C.B. 1266
Superseded by
Rev. Proc. 80–6, 1980–1 C.B. 586

64–47
Superseded by
Rev. Proc. 68–20, 1968–1 C.B. 812

64–52
Declared obsolete by
Rev. Proc. 74–53, 1974–2 C.B. 508
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65–6
Declared obsolete by
Rev. Proc. 74–53, 1974–2 C.B. 508

65–8
Superseded by
Rev. Proc. 69–1, 1969–1 C.B. 381

66–3
Modified by
Rev. Proc. 84–71, 1984–44 I.R.B. 15
Rev. Proc. 85–56, 1985–46 I.R.B. 45

66–15
Supplemented by
Rev. Proc. 67–28, 1967–1 C.B. 631

66–38
Superseded by
Rev. Proc. 67–36, 1967–2 C.B. 666

66–43
Superseded by
Rev. Proc. 73–6, 1973–1 C.B. 752

66–52
Modified by
Rev. Proc. 79–54, 1979–2 C.B. 538

66–53
Superseded by
Rev. Proc. 80–6, 1980–1 C.B. 586

67–1
Superseded by
Rev. Proc. 69–1, 1969–1 C.B. 381

67–2
Superseded by
Rev. Proc. 69–2, 1969–1 C.B. 386

67–15
Superseded by
Rev. Proc. 68–1, 1968–1 C.B. 741

67–27
Superseded by
Rev. Proc. 68–30, 1968–2 C.B. 915

67–36
Superseded by
Rev. Proc. 80–43, 1980–2 C.B. 777

67–39
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

68–3
Superseded by
Rev. Proc. 68–31, 1968–2 C.B. 917

68–20
Modified and superseded by
Rev. Proc. 81–38, 1981–2 C.B. 592

68–28
Superseded by
Rev. Proc. 72–40, 1972–2 C.B. 819

68–30
Superseded by
Rev. Proc. 74–4, 1974–1 C.B. 414

68–31
Modified by
Rev. Proc. 77–6, 1977–1 C.B. 539

68–37
Superseded by
Rev. Proc. 69–1, 1969–1 C.B. 381

68–44
Superseded by
Rev. Proc. 72–1, 1972–1 C.B. 693

69–1
Superseded by
Rev. Proc. 72–3, 1972–1 C.B. 698

69–2
Superseded by
Rev. Proc. 72–2, 1972–1 C.B. 695

69–8
Superseded by
Rev. Proc. 72–38, 1972–2 C.B. 813

69–26
Superseded by
Rev. Proc. 84–78, 1984–49 I.R.B. 6

70–5
Superseded by
Rev. Proc. 72–3, 1972–1 C.B. 698

71–11
Superseded by
Rev. Proc. 79–22, 1979–1 C.B. 563

71–14
Superseded by
Rev. Proc. 72–25, 1972–1 C.B. 749

71–41
Superseded by
Rev. Proc. 72–31, 1972–1 C.B. 759

72–1
Superseded by
Rev. Proc. 78–24, 1978–2 C.B. 503

72–2
Superseded by
Rev. Proc. 73–8, 1973–1 C.B. 754

72–3
Modified by
Rev. Proc. 73–7, 1973–1 C.B. 753
Rev. Proc. 74–19, 1974–2 C.B. 465
Superseded by
Rev. Proc. 79–45, 1979–2 C.B. 508

72–31
Superseded by
Rev. Proc. 79–8, 1979–1 C.B. 487

72–38
Clarified by
Rev. Proc. 82–6, 1982–1 C.B. 409

72–40
Superseded by
Rev.Proc. 74–5, 1974–1 C.B. 416

72–43
Superseded by
Rev. Proc. 73–31, 1973–2 C.B. 485

72–50
Superseded in part by
Rev. Proc. 76–34, 1976–2 C.B. 656

73–7
Superseded by
Rev. Proc. 76–34, 1976–2 C.B. 656

73–8
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Rev. Proc. 79–46, 1979–2 C.B. 521

73–20
Superseded by
Rev. Proc. 79–49, 1979–2 C.B. 531

73–29
Superseded by
Rev. Proc. 83–32, 1983–1 C.B. 723

74–5
Superseded by
Rev. Proc. 81–35, 1981–2 C.B. 588

74–19
Modified by
Rev. Proc. 75–1, 1975–1 C.B. 642
Rev. Proc. 75–23, 1975–1 C.B. 719
Obsoleted by
Rev. Proc. 76–29, 1976–2 C.B. 646

74–48
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

74–49
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

75–1
Obsoleted by
Rev. Proc. 76–29, 1976–2 C.B. 646

75–23
Obsoleted by
Rev. Proc. 76–29, 1976–2 C.B. 646

75–33
Superseded by
Rev. Proc. 76–43, 1976–2 C.B. 667

75–41
Superseded by
Rev. Proc. 76–21, 1976–1 C.B. 561

76–29
Superseded by
Rev. Proc. 79–45, 1979–2 C.B. 508

76–34
Supplemented by
Rev. Proc. 77–21, 1977–1 C.B. 586
Rev. Proc. 80–25, 1980–1 C.B. 667
Modified by
Rev. Proc. 84–46, 1984–1 C.B. 541

76–43
Superseded by
Rev. Proc. 81–46, 1981–2 C.B. 621

76–47
Amplified by
Rev. Proc. 77–32, 1977–2 C.B. 541
Clarified by
Rev. Proc. 81–65, 1981–2 C.B. 690
Modified by
Rev. Proc. 83–36, 1983–1 C.B. 763

77–21
Superseded by
Rev. Proc. 80–25, 1980–1 C.B. 667

77–31
Revoked by
Rev. Proc. 80–25, 1980–1 C.B. 667

78–1
Obsoleted by
Rev. Proc. 86–10, 1986–8 I.R.B. 25

78–9
Modified and superseded by
Rev. Proc. 79–59, 1979–2 C.B. 573

78–24
Superseded by
Rev. Proc. 86–15, 1986–11 I.R.B. 26

78–36
Modified and clarified by
Rev. Proc. 79–67, 1979–2 C.B. 600
Supplement by
Rev. Proc. 81–45, 1981–2 C.B. 620
Rev. Proc. 83–69, 1983–2 C.B. 586

79–9
Modified and superseded by
Rev. Proc. 80–19, 1980–1 C.B. 628

79–45
Superseded by
Rev. Proc. 80–20, 1980–1 C.B. 633

79–46
Superseded by
Rev. Proc. 80–21, 1980–1 C.B. 646

79–59
Superseded by
Rev. Proc. 82–42, 1982–2 C.B. 761

80–19
Amplified by
Rev. Proc. 82–17, 1982–1 C.B. 462
Modified by
Rev. Proc. 83–13, 1983–1 C.B. 675

80–20
Modified, clarified and amplified by
Rev. Proc. 81–33, 1981–2 C.B. 564
Superseded by
Rev. Proc. 82–37, 1982–1 C.B. 491

80–21
Modified, clarified, and amplified by
Rev. Proc. 81–33, 1981–2 C.B. 564
Superseded by
Rev. Proc. 82–38, 1982–1 C.B. 503

80–24
Superseded by
Rev. Proc. 83–36, 1983–1 C.B. 763

80–25
Superseded by
Rev. Proc. 84–46, 1984–1 C.B. 541

80–39
Clarified by
Rev. Proc. 81–65, 1981–2 C.B. 690
Modified by
Rev. Proc. 83–36, 1983–1 C.B. 763

80–42
Superseded by
Rev. Proc. 86–19, 1986–14 I.R.B. 10

80–43
Superseded by
Rev. Proc. 81–47, 1981–2 C.B. 622

80–47
Superseded by
Rev. Proc. 82–3, 1982–1 C.B. 368

80–48
Superseded by
Rev. Proc. 82–4, 1982–1 C.B. 380

81–2
Superseded by
Rev. Proc. 84–82, 1984–50 I.R.B. 38

81–13
Superseded by
Rev. Proc. 82–10, 1982–1 C.B. 414

81–33
Superseded in part by
Rev. Proc. 82–37, 1982–1 C.B. 491
Superseded by
Rev. Proc. 82–38, 1982–1 C.B. 503

81–35
Superseded by
Rev. Proc. 83–19, 1983–1 C.B. 677

81–45
Modified by
Rev. Proc. 83–69, 1983–2 C.B. 586

81–47
Superseded by
Rev. Proc. 82–54, 1982–2 C.B. 845

82–10
Superseded by
Rev. Proc. 82–69, 1982–2 C.B. 854

82–22
Superseded by
Rev. Proc. 83–22, 1983–1 C.B. 680

82–37
Superseded by
Rev. Proc. 83–1, 1983–1 C.B. 545

82–38
Superseded by
Rev. Proc. 83–2, 1983–1 C.B. 558

82–49
Superseded by
Rev. Proc. 83–22, 1983–1 C.B. 680

82–51
Superseded by
Rev. Proc. 84–58, 1984–33 I.R.B. 9

82–69
Superseded by
Rev. Proc. 84–31, 1984–1 C.B. 487

83–1
Superseded by
Rev. Proc. 84–1, 1984–1 C.B. 342

83–2
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Rev. Proc. 84–2, 1984–1 C.B. 354

83–19
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Rev. Proc. 85–13, 1985–1 C.B. 514

84–31
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Rev. Proc. 84–81, 1984–49 I.R.B. 8

84–1
Superseded by
Rev. Proc. 85–1, 1985–1 C.B. 440

84–2
Superseded by
Rev. Proc. 85–2, 1985–1 C.B. 452

84–4
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Rev. Proc. 86–25, 1986–22 I.R.B. 9

-22
Superseded by
Rev. Proc. 85–22, 1985–1 C.B. 550

84–41
Superseded by
Rev. Proc. 86–7, 1986–6 I.R.B. 28

85–1
Modified by
Rev. Proc. 85–50, 1985–40 I.R.B. 26
Superseded by
Rev. Proc. 86–1, 1986–1 I.R.B. 6

85–2
Superseded by
Rev. Proc. 86–2, 1986–1 I.R.B. 19

85–6
Superseded by
Rev. Proc. 85–22, 1985–1 C.B. 550

85–7
Superseded by
Rev. Proc. 85–22, 1985–1 C.B. 550

85–9
Superseded by
Rev. Proc. 85–22, 1985–1 C.B. 550

85–17
Superseded by
Rev. Proc. 85–22, 1985–1 C.B. 550

85–22
Superseded by
Rev. Proc. 86–3, 1986–1 I.R.B. 26

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Superseded by
Rev. Proc. 68–44, 1968–2 C.B. 954

10
Superseded by
Rev. Rul. 54–172, 1954–1 C.B. 395

40[1]

42[1]

57[1]

58[1]

59[1]

60[3]

66[1]

67[1]

68[1]

69[1]

85[1]

86[1]

87
Modified by
Rev. Rul. 80–273, 1980–2 C.B. 315

88
Revoked by
Rev. Rul. 57–362, 1957–2 C.B. 745

97[1]

98[1]

99
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

100[3]

112[1]

113[1]

114[1]

115[1]

116[1]

117
Superseded by
Rev. Proc. 60–22, 1960–2 C.B. 992

124[1]

125[1]

126[1]

127[1]

128[1]

136[1]

137[2]

138
Superseded by
Rev. Rul. 73–542, 1973–2 C.B. 341

149[1]

161[1]

163[1]

164[1]

165
Revoked by
Rev. Rul. 76–506, 1976–2 C.B. 334

167[1]

175[2]

176[1]

177[1]

178[1]

179[1]

191[1]

202[2]

203[1]

204[1]

206[1]

212
Superseded by
Rev. Proc. 68–44, 1968–2 C.B. 954

223[1]

224[1]

225
Modified by
Rev. Rul. 66–383, 1966–2 C.B. 502

245[1]

246[1]

247
Superseded by
Rev. Rul. 71–375, 1971–2 C.B. 370

249[1]

250[1]

251
Superseded by
Rev. Proc. 60–22, 1960–2 C.B. 992

252
Superseded by
Rev. Proc. 60–22, 1960–2 C.B. 992

253[1]

254
Sec. 4 Superseded by
Rev. Rul. 54–234, 1954–1 C.B. 225

262[1]

263[2]

265[1]

281[1]

282
Revoked by
Rev. Rul. 64–35, 1964–1 (Part 1) C.B. 377

283
Obsoleted by
Rev. Rul. 78–231, 1978–1 C.B. 450

284[1]

285[1]

296
Superseded by
Rev. Rul. 73–198, 1973–1 C.B. 425

297[1]

298[1]

300[1]

54–7[1]

54–8[1]

54–22[1]

54–23[1]

54–24[1]

54–25
Declared obsolete by
Rev. Rul. 76–315, 1976–2 C.B. 449

54–37[2]

54–38[1]

54–46[1]

54–47[1]

54–54[1]

54–60[1]

54–61
Distinguished by
Rev. Rul. 68–202, 1968–1 C.B. 477
Clarified by
Rev. Rul. 76–292, 1976–2 C.B. 347
Obsoleted by
Rev. Rul. 79–32, 1979–1 C.B. 355

54–100[1]

54–101[1]

54–102[1]

54–108[1]

54–115[1]

54–116[1]

54–123[1]

54–124[1]

54–125
Modified by
Rev. Rul. 66–383, 1966–2 C.B 502

54–136[1]

54–141[3]

54–172
Superseded by
Rev. Proc. 62–28, 1962–2 C.B. 496

54–182[1]

54–183[1]

54–196[1]

54–197[2]

54–211[1]

54–212[1]

54–228[1]

54–239[1]

54–298[1]

54–307[1]

54–314[1]

54–315[1]

54–318[1]

54–319
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

54–320
Superseded by
Rev. Rul. 64–339, 1964–2 C.B. 429

54–321[1]

54–328[1]

54–329[2]

54–330[1]

54–331[1]

54–333[1]

54–345[1]

54–346[1]

54–347[1]

54–349
Modified by
Rev. Proc. 58–15, 1958–2 C.B. 1126

54–358[1]

54–359[1]

54–360[1]

54–362[1]

54–363[2]

54–370[1]

54–373[1]

54–385[1]

54–386[1]

54–387[1]

54–402[1]

54–403[1]

54–406[1]

54–413[1]

54–414
Superseded by
Rev. Rul. 74–201, 1974–1 C.B. 314

54–415
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

54–434[1]

54–435[1]

54–448[3]

54–461[1]

54–462[1]

54–463[1]

54–472[1]

54–473[1]

54–476[1]

54–487[1]

54–488[1]

54–491[1]

54–504[1]

54–505[1]

54–523
Obsoleted by
Rev. Rul. 78–231, 1978–1 C.B. 450

54–524[1]

54–540[3]

54–541[1]

54–546[1]

54–557[1]

54–604[1]

54–617[1]

55–8[1]

55–21[1]

55–46[1]

55–50[1]

55–51[1]

55–52[1]

55–54[1]

55–55[1]

55–70[1]

55–84[1]

55–97[1]

55–98
Revoked by
Rev. Rul. 56–189, 1956–1 C.B. 503

55–107[2]

55–125[1]

55–126[1]

55–146[1]

55–147[1]

55–148[1]

55–161[1]

55–162[1]

55–183[1]

55–185[1]

55–198[1]

55–199[1]

55–208[2]

55–209[2]

55–259[1]

55–260[1]

55–280[1]

55–281[1]

55–318[1]

55–320[1]

55–336[1]

55–337[1]

55–338[1]

55–398[1]

55–409[1]

55–420[1]

55–421[1]

55–432[1]

55–467[1]

55–477
Superseded by
Rev. Rul. 76–74, 1976–1 C.B. 388

55–485
Modified by
Rev. Rul. 56–573, 1956–2 C.B. 955

55–487[2]

55–501[1]

55–507[1]

55–527[1]

55–533[1]

55–545
Amplified and superseded by
Rev. Rul. 77–387, 1977–2 C.B. 364

55–546[1]

55–548[1]

55–562[1]

55–563[1]

55–564[1]

55–565[1]

55–575[2]

55–576[1]

55–577[1]

55–578[2]

55–588[1]

55–599[1]

55–602[1]

55–614[1]

55–624[1]

55–625[1]

55–626[1]

55–632[1]

55–645
Superseded by
Rev. Rul. 62–168, 1962–2 C.B. 242

55–646[3]

55–647[1]

55–648[1]

55–649[1]

55–650
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

55–651
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

55–659[1]

55–660[1]

55–684[1]

55–685[1]

55–686[1]

55–687[1]

55–688[1]

55–697[2]

55–710[1]

55–719[1]

55–720[1]

55–721[1]

55–725[1]

55–735[1]

55–751[1]

55–752[1]

55–753[1]

55–754
Distinguished by
Rev. Rul. 72–481, 1972–2 C.B. 581

55–761[1]

55–763
Clarified by
Rev. Rul. 56–231, 1956–1 C.B. 686

56–7[1]

56–16[1]

56–33[2]

56–38[1]

56–39[1]

56–40[1]

56–45[1]

56–48
Superseded by
Rev. Rul. 67–162, 1967–1 C.B. 356

56–55[1]

56–57[1]

56–61[1]

56–62[1]

56–90[2]

56–91[1]

56–111[1]

56–112[1]

56–115[1]

56–120[1]

56–122[1]

56–162
Revoked by
Rev. Rul. 71–31, 1971–1 C.B. 408

56–167[1]

56–175[1]

56–178[1]

56–189[2]

56–190[1]

56–192[2]

56–197[1]

56–217[1]

56–218[1]

56–219[1]

56–228
Revoked by
Rev. Rul. 65–8, 1965–1 C.B. 476

56–229[1]

56–231[1]

56–243[1]

56–248[3]

56–255[1]

56–258[1]

56–260
Superseded by
Rev. Rul. 75–265, 1975–2 C.B. 460

56–261[1]

56–273[1]

56–274[1]

56–276[1]

56–283[1]

56–291[2]

56–292[1]

56–293[1]

56–294[1]

56–307[1]

56–308[1]

56–318[2]

56–319
Revoked by
Rev. Rul. 57–362, 1957–2 C.B. 745

56–320
Revoked by
Rev. Rul. 57–362, 1957–2 C.B. 745

56–321[1]

56–331[2]

56–333[1]

56–334[1]

56–349[1]

56–350
Superseded by
Rev. Rul. 59–304, 1959–2 C.B. 320

56–354[1]

56–361
Distinguished by
Rev. Rul. 75–216, 1975–1 C.B. 337

56–362[1]

56–363[1]

56–364[1]

56–375
Superseded by
Rev. Rul. 82–7, 1982–1 C.B. 167

56–377[1]

56–378[1]

56–388[1]

56–389[1]

56–390
Declared obsolete by
Rev. Rul. 74–617, 1974–2 C.B. 365

56–391[3]

56–409
Amplified by
Rev. Rul. 67–209, 1967–1 C.B. 297

56–410
Amplified, modified, and superseded by
Rev. Rul. 77–143, 1977–1 C.B. 340

56–411[2]

56–422[1]

56–423[1]

56–424
Revoked by
Rev. Rul. 57–362, 1957–2 C.B. 745

56–441[1]

56–442[1]

56–443[1]

56–444[1]

56–445
Superseded by
Rev. Rul. 76–74, 1976–1 C.B. 388

56–454[1]

56–455[1]

56–456
Revoked by
Rev. Rul. 65–8, 1965–1 C.B. 476

56–457[3]

56–465[1]

56–466[2]

56–467
Superseded by
Rev. Rul. 78–276, 1978–2 C.B. 256

56–479
Revoked by
Rev. Rul. 67–282, 1967–2 C.B. 363

56–480[2]

56–481[1]

56–482[2]

56–488[2]

56–490[2]

56–491[1]

56–503[1]

56–504[1]

56–515
Superseded by
Rev. Rul. 57–437, 1957–2 C.B. 717

56–526[2]

56–527
Revoked by
Rev. Rul. 62–11, 1962–1 C.B. 224

56–532[1]

56–538
Revoked by
Rev. Rul. 58–125, 1958–1 C.B. 561

56–544[1]

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Rev. Rul. 72-444, 1972-2 C.B. 551
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58-389
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58-425
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58-470
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58-476
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58-528[1]
58-529
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58-531[1]
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58-551[1]
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58-558[2]
58-559[1]
58-569
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58-570
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58-574[1]
58-575
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58-583
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58-585
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58-590[1]
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58-606
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58-610
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Rev. Rul. 72-563, 1972-2 C.B. 568
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59-136
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Rev. Rul. 70-548, 1970-2 C.B. 265
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59-215
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Rev. Rul. 69-195, 1969-1 C.B. 276
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Rev. Rul. 65-114, 1965-1 C.B. 481
59-274
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Rev. Rul. 75-89, 1975-1 C.B. 351
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Rev. Rul. 74-47, 1974-1 C.B. 307
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59-305[1]
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59-366
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Rev. Rul. 60-312, 1960-2 C.B. 398
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60–62
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Rev. Rul. 69–113, 1969–1 C.B. 282

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Rev. Rul. 72–585, 1972–2 C.B. 578

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60–151[1]

60–154[1]

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60–174[1]

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60–205[2]

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60–212[2]

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Rev. Rul. 85–152, 1985–39 I.R.B. 6

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60–241
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60–253[1]

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Rev. Rul. 72–109, 1972–1 C.B. 351

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60–270
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60–273[1]

60–294[2]

60–304[2]

60–308[1]

60–309[1]

60–310
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Rev. Rul. 75–509, 1975–2 C.B. 420

60–315[2]

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60–339[1]

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61–28[2]

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61–73[1]

61–94
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Rev. Rul. 67–372, 1967–2 C.B. 365

61–98
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61–124[1]

61–135[1]

61–140
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Rev. Rul. 76–556, 1976–2 C.B. 354

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61–155[2]

61–160[1]

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61–209[2]

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Rev. Rul. 80–160, 1980–1 C.B. 230

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62–68
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62–100[1]

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62–104[2]

62–105[2]

62–110[1]

62–118
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Rev. Rul. 70–547, 1970–2 C.B. 264

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62–129[1]

62–130[2]

62–134[1]

62–142[2]

62–151[1]

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62–159[1]

62–162[2]

62–168[1]

62–170[1]

62–173
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Rev. Rul. 76–292, 1976–2 C.B. 347
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62–186[2]

62–192[1]

62–193[1]

62–207[1]

62–209[2]

62–215[2]

62–219[1]

62–220[1]

62–221
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Rev. Rul. 76–292, 1976–2 C.B. 347
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Rev. Rul. 79–32, 1979–1 C.B. 355

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Rev. Rul. 68–51, 1968–1 C.B. 462

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63–25[1]

63–34
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63–41
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63–54
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63–119
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63–163[2]

63–164[1]

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63–175[1]

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63–184[1]

63–186
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63–188[1]

63–191
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Rev. Rul. 79–192, 1979–1 C.B. 340

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63–201[1]

63–202[1]

63–203[1]

63–204[2]

63–212[1]

63–213[1]

63–214[1]

64–215[2]

63–217[2]

63–230
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Rev. Rul. 70–386, 1970–2 C.B. 286

63–237[1]

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63–251[1]

63–255[2]

63–256[2]

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Rev. Rul. 77–103, 1977–1 C.B. 329

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63–279[1]

64–5[1]

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64–34
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64–77[1]

64–78[1]

64–79[1]

64–80[1]

64–81[1]

64–86[2]

64–87[1]

64–88[1]

64–95[2]

64–96[1]

64–107
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Rev. Rul. 67–208, 1967–1 C.B. 296

64–119[1]

64–120
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Rev. Rul. 70–55, 1970–1 C.B. 225

64–130[1]

64–136[1]

64–139
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Rev. Rul. 66–164, 1966–1 C.B. 253

64–140
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Rev. Rul. 75–545, 1975–2 C.B. 427

64–142[1]

64–143[1]

64–163[2]

64–164[1]

64–165[1]

64–168[1]

64–170
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Rev. Rul. 64–252, 1964–2 C.B. 497
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Rev. Rul. 66–63, 1966–1 C.B. 287
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Rev. Rul. 77–61, 1977–1 C.B. 388

64–173[1]

64–180[2]

64–181[1]

64–185[1]

64–186[2]

64–188[1]

64–190[1]

64–199[1]

64–200[1]

64–203[2]

64–204[1]

64–209[1]

64–226[1]

64–227[1]

64–228
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Rev. Rul. 70–386, 1970–2 C.B. 286

64–242[2]

64–244
Superseded by
Rev. Rul. 70–55, 1970–1 C.B. 225

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Rev. Rul. 66–63, 1966–1 C.B. 287
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Rev. Rul. 77–61, 1977–1 C.B. 388

64–256[2]

64–261
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Rev. Rul. 76–478, 1976–2 C.B. 338

64–262[1]

64–263[1]

64–264
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Rev. Rul. 80–20, 1980–1 C.B. 231

64–268[1]

64–270[1]

64–294[1]

64–295[2]

64–303[2]

64–318[1]

64–319[1]

64–320[1]

64–321[1]

64–335
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Rev. Rul. 68–136, 1968–1 C.B. 453

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64–337[1]

64–338[1]

64–339[1]

65–8[1]

65–9[1]

65–15[1]

65–27[1]

65–36[4]

65–43[1]

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65–49[1]

65–53[1]

65–54
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Rev. Rul. 66–1, 1966–1 C.B. 259

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Rev. Rul. 67–196, 1967–1 C.B. 313

65–73[2]

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Rev. Rul. 72–561, 1972–2 C.B. 548

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65–77[1]

65–84[1]

65–101[2]

65–102[1]

65–103[1]

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65–119[2]

65–120[1]

65–133[1]

65–135[1]

65–151[1]

65–157[1]

65–169[1]

65–170[1]

65–171[1]

65–181[4]

65–197[2]

65–204[1]

65–205[1]

65–206[1]

65–211[2]

65–223
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Rev. Rul. 73–130, 1973–1 C.B. 435

65–239[2]

65–304[2]

65–317
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Rev. Rul. 69–598, 1969–2 C.B. 211

66–1
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Rev. Rul. 69–554, 1969–2 C.B. 235

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66–48
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66–61
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Rev. Rul. 80–353, 1980–2 C.B. 309

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Rev. Rul. 77–61, 1977–1 C.B. 388

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Rev. Rul. 69–640, 1969–2 C.B. 211

66–88[2]

66–163[2]

66–268[4]

66–275
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Rev. Rul. 76–220, 1976–1 C.B. 336

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Rev. Rul. 67–28, 1967–1 C.B. 359

66–281[4]

66–301[2]

66–308[2]

66–315
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Rev. Rul. 69–579, 1969–2 C.B. 200

66–316
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Rev. Rul. 74–524, 1974–2 C.B. 348

66–349
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Rev. Rul. 76–58, 1976–1 C.B. 328

66–370
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Rev. Rul. 74–616, 1974–2 C.B. 352

66–375[2]

66–382
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67–28
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Rev. Rul. 74–622, 1974–2 C.B. 405

67–56
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Rev. Rul. 69–640, 1969–2 C.B. 211

67–81[4]

67–92
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Rev. Rul. 77–241, 1977–2 C.B. 478

67–94[2]

67–132[4]

67–142
Superseded by
Rev. Rul. 69–554, 1969–2 C.B. 235

67–190[4]

67–193
Superseded by
Rev. Rul. 70–386, 1970–2 C.B. 286

67–196
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67–198
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Rev. Rul. 68–544, 1968–2 C.B. 581

67–232[2]

67–282[2]

67–283
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Rev. Rul. 72–616, 1972–2 C.B. 575

67–300
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Rev. Rul. 68–406, 1968–2 C.B. 525

67–335[4]

67–356
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Rev. Rul. 76–119, 1976–1 C.B. 345

67–357[4]

67–373
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Rev. Rul. 74–495, 1974–2 C.B. 353

67–413
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Rev. Rul. 73–215, 1973–1 C.B. 434

67–415[2]

67–418[2]

67–454
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Rev. Rul. 69–555, 1969–2 C.B. 237

68–30
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68–91
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68–108
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Rev. Rul. 77–394, 1977–2 C.B. 477

68–110
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68–120
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68–135
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Rev. Rul. 69–555, 1969–2 C.B. 237

68–140
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Rev. Rul. 79–191, 1979–1 C.B. 338

68–198
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68–202
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68–204[2]

68–206
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Rev. Rul. 70–13, 1970–1 C.B. 272

68–229
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Rev. Rul. 70–386, 1970–2 C.B. 286

68–255[2]

68–257
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

68–274
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Rev. Rul. 82–30, 1982–1 C.B. 165

68–311[4]

68–327
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68–328[2]

68–343
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Rev. Rul. 76–394, 1976–2 C.B. 355

68–377
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Rev. Rul. 72–618, 1972–2 C.B. 640

68–382
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Rev. Rul. 71–509, 1971–2 C.B. 361

68–383[4]

68–401[4]

68–403
Declared obsolete by
Rev. Rul. 74–622, 1974–2 C.B. 405

68–406[4]

68–429[4]

68–464[2]

68–465[4]

68–466
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Rev. Rul. 69–555, 1969–2 C.B. 237

68–480[2]

68–510[2]

68–519
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Rev. Rul. 76–292, 1976–2 C.B. 347
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68–559
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Rev. Rul. 75–216, 1975–1 C.B. 337

68–571[2]

68–585[4]

68–587[4]

68–588
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68–612[4]

68–613
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

68–614
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

68–615
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

68–627
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68–628
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

68–671
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Rev. Rul. 70–11, 1970–1 C.B. 229

68–672[2]

69–11[4]

69–22[4]

69–99
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69–101
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69–113
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Rev. Rul. 77–391, 1977–2 C.B. 372

69–137[4]

69–143
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69–151
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69–167[4]

69–195
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Rev. Rul. 72–461, 1972–2 C.B. 572
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Rev. Rul. 78–231, 1978–1 C.B. 450

69–204[3]

69–207
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69–245[4]

69–319
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Rev. Rul. 71–127, 1971–1 C.B. 363

69–340
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Rev. Rul. 70–589, 1970–2 C.B. 273
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69–377
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Rev. Rul. 74–464, 1974–2 C.B. 46

69–392
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69–404
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69–501
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69–507
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69–520[4]

69–554
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69–555
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Rev. Rul. 79–32, 1979–1 C.B. 355

70–9
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Rev. Rul. 72–90, 1972–1 C.B. 334

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Rev. Rul. 71–241, 1971–1 C.B. 372

70–55
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70–56[3]

70–178
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Rev. Rul. 72–461, 1972–2 C.B. 572

70–213
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Rev. Rul. 76–117, 1976–1 C.B. 338

70–312[4]

70–364
Superseded by
Rev. Rul. 71–16, 1971–1 C.B. 385

70–365
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70–386
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70–418[4]

70–588[3]

70–589
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Rev. Rul. 78–231, 1978–1 C.B. 450

70–631[4]

70–645
Revoked by
Rev. Rul. 74–464, 1974–2 C.B. 46

71–16
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Rev. Rul. 71–341, 1971–2 C.B. 385

71–17
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71–103[4]

71–170
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Rev. Rul. 71–400, 1971–2 C.B. 358
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71–187[4]

71–202
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71–235
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71–237
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Rev. Rul. 74–622, 1974–2 C.B. 405

71–240
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Rev. Rul. 76–182, 1976–1 C.B. 343

71–259
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71–304
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71–305[4]

71–321
Amplified by
Rev. Rul. 77–302, 1977–2 C.B. 374

71–322
Superseded by
Rev. Rul. 73–8, 1973–1 C.B. 438

71–339[4]

71–340[4]

71–341
Superseded by
Rev. Rul. 72–19, 1972–1 C.B. 359

71–342
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Rev. Rul. 72–20, 1972–1 C.B. 369

71–358[4]

71–457[4]

71–465
Modified and superseded by
Rev. Rul. 75–166, 1975–1 C.B. 352

71–484
Distinguished by
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71–486
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Rev. Rul. 73–8, 1973–1 C.B. 438

71–490[4]

71–509
Amplified by
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71–514
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71–586[4]

71–599[4]

72–10
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72–11
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72–18
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72–31
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Rev. Rul. 76–434, 1976–2 C.B. 347

72–144[4]

72–157
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72–159
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72–160
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72–187[4]

72–220
Obsoleted by
Rev. Rul. 86–37, 1986–10 I.R.B. 5

72–234[4]

72–259[4]

72–260[4]

72–261[4]

72–262[4]

72–271[4]

72–283[4]

72–289[4]

72–298[4]

72–299[4]

72–310[4]

72–337
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Rev. Rul. 74–620, 1974–2 C.B. 380

72–360
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Rev. Rul. 77–405, 1977–2 C.B. 381

72–363[4]

72–392
Superseded by
Rev. Rul. 73–8, 1973–1 C.B. 438

72–416
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Rev. Rul. 74–620, 1974–2 C.B. 380

72–417[4]

72–434[4]

72–435[4]

72–461
Obsoleted by
Rev. Rul. 78–231, 1978–1 C.B. 450

72–479
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Rev. Rul. 76–506, 1976–2 C.B. 334

72–482
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

72–500[4]

72–501[4]

72–502[4]

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72–517[4]

72–529[4]

72–534
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Rev. Rul. 73–261, 1973–1 C.B. 432

72–538
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73–8
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73–9[4]

73–10[4]

73–12
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Rev. Rul. 75–355, 1975–2 C.B. 478

73–38[4]

73–39[4]

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73–75[4]

73–85[4]

73–110
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Rev. Rul. 74–464, 1974–2 C.B. 46

73–132
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Rev. Rul. 86–37, 1986–10 I.R.B. 5

73–171
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Rev. Rul. 77–196, 1977–1 C.B. 343

73–172[4]

73–184
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Rev. Rul. 77–472, 1977–2 C.B. 379

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73–199[4]

73–208
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73–216
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73–224[4]

73–242
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73–280[4]

73–291
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73–342
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Rev. Rul. 78–308, 1978–2 C.B. 259

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73–400
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73–499[4]

73–513
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73–542
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73–561[4]

73–593
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74–11[4]

74–33
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74–193[4]

74–202[4]

74–346
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74–428[3]

74–464
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Rev. Rul. 74–620, 1974–2 C.B. 380
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74–535
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74–559
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Rev. Rul. 77–49, 1977–1 C.B. 341
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74–577
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Rev. Rul. 80–256, 1980–2 C.B. 308

74–580
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75–273
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75–353
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75–393
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75–545
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76–169
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76–264
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77–90
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77–101
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77–178
Obsoleted by
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77–189
Revoked by
Rev. Rul. 78–293, 1978–2 C.B. 266

77–197
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77–301
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77–392
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77–405
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78–33
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78–108
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78–217
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§46.6302(b)–1
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S. Rept. 95–1263, 1978–3 C.B. (Vol. 1) 315
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95–618 (H.R. 5263), 1978–3 C.B. (Vol. 2) 1
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H. Rept. 95–543 Vol. I, 1978–3 C.B. (Vol. 2) 33
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S. Rept. 95–529, 1978–3 C.B. (Vol. 2) 199
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95–630 (H.R. 14279), 1978–2 C.B. 446
(Right to Financial Privacy Act of 1978)
H. Rept. 95–1383, 1978–2 C.B. 446
96–60 (H.R. 3363), 1979–2 C.B. 472
96–205 (H.R. 3756), 1980–1 C.B. 497
H. Rept. 96–120, 1980–1 C.B. 498
96–222 (H.R. 2797), 1980–1 C.B. 499
(Technical Corrections Act of 1979)
S. Rept. 96–498, 1980–1 C.B. 517
96–223 (H.R. 3919), 1980–3 C.B. 2
(Crude Oil Windfall Profit Tax Act of 1980)
(Home Energy Assistance Act of 1980)
H. Rept. 96–304, 1980–3 C.B. 85
S. Rept. 96–394, 1980–3 C.B. 137
Conf. Rept. 96–817, 1980–3 C.B. 245
96–283 (H.R. 2759), 1980–2 C.B. 422
(Deep Seabed Hard Mineral Removal Tax Act of 1979)
H. Rept. 96–411 Part 3, 1980–2 C.B. 423
S. Rept. 96–307, 1980–2 C.B. 426
96–298 (H.R. 7477), 1980–2 C.B. 431
H. Rept. 96–1077, 1980–2 C.B. 431
96–510 (H.R. 7020), 1980–2 C.B. 589
(Comprehensive Environment Response, Compensation, and Liability Act of 1980)
(Hazardous Substance Response Revenue Act of 1980)
H. Rept. 96–1016 Part II, 1980–2 C.B. 593
96–541 (H.R. 6975), 1980–2 C.B. 596
(Tax Treatment Extension Act of 1980)
S. Rept. 96–1007, 1980–2 C.B. 596
96–589 (H.R. 8200) 1980–2 C.B. 607
(Bankruptcy Tax Act of 1980)
S. Rept. 96–1035, 1980–2 C.B. 620
96–596 (H.R. 5391), 1980–2 C.B. 653
H. Rept. 96–912, 1980–2 C.B. 657
S. Rept. 96–1034, 1980–2 C.B. 658
96–598 (H.R. 3317), 1980–2 C.B. 661
S. Rept. 96–898, 1980–2 C.B. 663
96–499 (H.R. 7765), 1980–2 C.B. 509
(Omnibus Reconciliation Act of 1980)
H. Rept. 96–1167, 1980–2 C.B. 530
Conf. Rept. 96–1479, 1980–2 C.B. 575
97–34 (H.R. 4242), 1981–2 C.B. 256
(Economic Recovery Tax Act of 1981)
H. Rept. 97–201, 1981–2 C.B. 352
S. Rept. 97–144, 1981–2 C.B. 412
Conf. Rept. 97–215, 1981–2 C.B. 481
97–119 (H.R. 5159), 1982–1 C.B. 307
(Black Lung Benefits Revenue Act of 1981)
H. Rept. 97–406 Part 1, 1982–1 C.B. 311
97–164 (H.R. 4482), 1982–1 C.B. 316
(Federal Courts Improvement Act of 1982)
H. Rept. 97–312, 1982–1 C.B. 320
97–248 (H.R. 4961), 1982–2 C.B. 462
(Tax Equity and Fiscal

Responsibility Act of 1982)
(Federal Supplemental Compensation Act of 1982)
(Tax Treatment of Partnership Items Act of 1982)
Conf. Rept. 97–760, 1982–2 C.B. 600
97–257 (H.R. 6863), 1983–1 C.B. 367
(Supplemental Appropriations Act of 1982)
97–362 (H.R. 4717), 1983–1 C.B. 367
(Miscellaneous Revenue Act of 1982)
H. Rept. 97–405, 1983–1 C.B. 371
Conf. Rept. 97–929, 1983–1 C.B. 377
97–365 (H.R. 4613), 1983–1 C.B. 390
(Debt Collection Act of 1982)
H. Rept. 97–496, 1983–1 C.B. 394
S. Rept. 97–287, 1983–1 C.B. 398
97–424 (H.R. 6211), 1983–1 C.B. 405
(Surface Transportation Assistance Act of 1982)
(Highway Revenue Act of 1987)
H. Rept. 97–945, 1983–1 C.B. 421
Conf. Rept. 97–987, 1983–1 C.B. 434
97–437 (H.R. 6519), 1983–1 C.B. 450
97–448 (H.R. 6056), 1983–1 C.B. 451
(Technical Corrections Act of 1982)
S. Rept. 97–592, 1983–1 C.B. 475
Conf. Rept. 97–986, 1983–1 C.B. 498
97–473 (H.R. 5470), 1983–1 C.B. 510
(Periodic Payment Settlement Act of 1982)
(Indian Tribal Government Tax Status Act of 1982)
S. Rept. 97–646, 1983–1 C.B. 514
Conf. Rept. 97–984, 1983–1 C.B. 522
98–369 (H.R. 4170), 1984–3 C.B. (Vol. 1) 1
(Deficit Reduction Act of 1984)
H. Rept. 98–861, 1984–3 C.B. (Vol. 2) 1
H. Rept. 98–133 (Part 2), 1984–3 C.B. (Vol. 2) 555
H. Concurrent Resolution 328, 1984–3 C.B. (Vol. 2) 577
99–107 (H.R. 3452), 1985–49 I.R.B. 13
(Emergency Extension Act of 1985)
99–272 (H.R. 3128), 1986–29 I.R.B. 4
(Consolidated Omnibus Budget Reconciliation Act of 1985)
S. Rept. 99–146, 1986–29 I.R.B. 38
Conf. Rept. 99–453, 1986–29 I.R.B. 53
99–514 (H.R. 3838), 1986–3 C.B. (Vol. 1) 1
(Tax Reform Act of 1986)
H. Rept. 99–426, 1986–3 C.B. (Vol. 2) 1
S. Rept. 99–313, 1986–3 C.B. (Vol. 3) 1
Conf. Rept. 99–841, 1986–3 C.B. (Vol. 4) 1
99–662 (H.R. 6), 1986–51 I.R.B. 10
(Water Resources Development Act of 1986)
H. Rept. 99–251 Part 3, 1986–51 I.R.B. 13
Conf. Rept. 99–1013, 1986–51 I.R.B. 17

Digests of Revenue Rulings, Revenue Procedures, and other published items except Public Laws, Treasury Decisions, and Tax Conventions

Abatement
(See: Assessments)

Account numbers
(See: Identifying numbers)

Administration

2.1 Advisory committees. The following advisory committees are established or reestablished:

Advisory Group to the Commissioner of Internal Revenue, 1977–2 C.B. 529.

Chief Counsel's Advisory Committee on Rules of Professional Conduct, 1975–1 C.B. 635.

Small Business Advisory Committee to the Commissioner of Internal Revenue, 1975–1 C.B. 757.

2.2 Approval of regulations. The authority delegated to the Assistant Secretary (Tax Policy) to approve regulations relating to the internal revenue laws is redelegated to the Deputy Assistant Secretary (Tax Legislation), the Tax Legislative Counsel, and the Deputy Tax Legislative Counsel. Treas. Dept. Order No. 190–1 rescinded.

Treas. Dept. Order 190–1(Rev.), 1977–1 C.B. 591

2.3 Approval of regulations. The authority to approve regulations pertaining to internal revenue laws is delegated to the General Counsel.

Treas. Dept. Order 190–4, 1978–1 C.B. 598

2.4 Assessment; limitation period; extension; authority to sign consent. Factual situations illustrate which individuals are authorized to sign consents to extend the time for the assessment of tax. §§301.6061–1, 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 83–41, 1983–1 C.B. 349

2.5 Assessment; limitation period; extension; authority to sign consent. More than one executor or administrator of an estate is permitted to sign a consent to extend the time to assess tax, so long as authorized by state law. Any one director authorized by state law to act for a dissolved corporation is allowed to sign the consent. Rev. Rul. 83–41 clarified and amplified. §§301.6061–1, 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 84–165, 1984–47 I.R.B. 22.

2.6 Assessment to recover excessive credit; income tax return. An assessment to recover an excessive credit taken on an income tax return should be processed as an adjustment to the income tax return. §§48.6206–1, 48.6675–1, 301.6201–1. (Secs. 39, 6201, 6206, 6420, 6421, 6424, 6427, 6675; '54 Code.)

Rev. Rul. 79–298, 1979–2 C.B. 5.

2.7 Assistant Commissioner (Administration). The office of Assistant Commissioner (Administration) in the National Office has been abolished and an office of Administrative Assistant to the Commissioner has been established.

Treas. Dept. Order 150–44, 1956–2 C.B. 1368.

2.8 Assistant Commissioner (Planning). The Office of Assistant Comissioner (Planning) in the National Office has been redesignated as the Office of the Assistant to the Commissioner.

Treas. Dept. Order 150–43, 1956–2 C.B. 1367.

2.9 Assistant Secretary (Tax Policy); final determination. The authority to make final determinations on issues of tax policy is delegated to the Assistant Secretary (Tax Policy). Treas. Dept. Orders 150–41 and 170–3 superseded.

Treas. Dept. Order No. 111–2, 1981–1 C.B. 698

2.10 Chief Counsel; Alaska office. The Chief Counsel will open an office in Alaska to be known as the District Counsel, Anchorage.

Notice 85–13, 1985–31 I.R.B. 22.

2.11 Claims arising in the administration of Internal Revenue laws. Functions of the Secretary of the Treasury and the General Counsel for the Department of the Treasury have been transferred to the Commissioner of Internal Revenue and to the Chief Counsel for the Revenue Service, insofar as claims arising in the administration of the revenue laws are concerned.

Treas. Dept. Order 150–60, 1964–2 C.B. 900.

2.12 Collection of fee on oil produced on Outer Continental Shelf. Authority to perform the Secretary of the Treasury's responsibilities for collection of the fee on oil produced on the Outer Continental Shelf is delegated to the Commissioner.

Treas. Dept. Order 150–92, 1979–2 C.B. 601.

2.13 Consolidation of regions. The New York and Northeast Internal Revenue Regions are consolidated and redesignated as the North Atlantic Region, effective January 4, 1965. Treas. Dept. Orders 150–58 and 150–59 amended.

Treas. Dept. Order 150–65, 1965–2 C.B. 861.

2.14 Delegation of authority. The following documents deal with delegations of authority with respect to the Revenue Service:

Del. Order—Citation—Subject

3 (Rev. 3), 1978–2 C.B. 463, Designation to act as Commissioner.

4 (Rev. 15), 1984–37 I.R.B. 121, Summonses.

5 (Rev. 10), 1982–1 C.B. 332, Emergency succession to Commissioner.

11 (Rev. 15), 1985–1 C.B. 423, Offers in compromise.

21, 1956–1 C.B. 1013, Extension of time; returns and payment of taxes.

23 (Rev. 7), 1978–2 C.B. 468, Tort claims, Service employees' claims.

24, 1956–1 C.B. 1015, Records.

32 (Rev. 1), Revoked, 1983–2 C.B. 406

36 (Rev. 1), Revoked, 1983–2 C.B. 407

37 (Revised), 1957–2 C.B. 1089, Oaths and affirmations.

40 (Rev. 2), 1979–2 C.B. 481, Credits and refunds.

42 (Rev. 18), 1983–1 C.B. 529, Consents fixing period of limitations.

51 (Rev. 6), 1982–2 C.B. 745, Proofs of claim in insolvency proceedings.

53 Revoked, 1973–2 C.B. 462, Cancellation of registry certificates.

56, 1958–1 C.B. 679, Gasoline and lubricating oil bonds.

57 (Rev. 6), 1983–2 C.B. 407, Notice of additional inspection of books.

58, 1958–1 C.B. 680, Supervision of Regional Commissioners.

60 (Rev. 5), 1979–2 C.B. 482, Settlement of Tax Court cases.

65, 1958–2 C.B. 1093, Settlements.

66 (Rev. 10), 1980–1 C.B. 571, Settlements, protested and Tax Court cases.

67 (Rev. 15), 1981–1 C.B. 609, Commissioner's functions.

75 (Revoked), 1979–2 C.B. 484, Offers in compromise.

77 (Rev. 18), 1985–1 C.B. 423, Deficiency notices.

83 (Rev. 5), 1974–2 C.B. 464, Inspection of returns; returns or copies for use in grand jury proceedings and litigation; inquiries concerning investigation of prospective jurors in Federal litigation.

86 (Rev. 5), 1976–1 C.B. 539, Inspection of returns; disclosure of non-tax crime information.

96 (Rev. 6), 1982–1 C.B. 336, Application of rulings without retroactive effect.

97 (Rev. 23), 1984–52 I.R.B. 63, Closing agreements.

98, 1964–2 C.B. 906, Extension of time; IET returns.

100 (Rev. 3), 1982–1 C.B. 338, Furnishing special statistical studies.

101 (Rev. 1), 1978–2 C.B. 478, Inspection of return.

111 (Rev. 3), 1977–2 C.B. 499, Collection; Federal Claims Collection Act of 1966.

113 (Rev. 9), 1985–1 C.B. 423, Determination letters; exempt organizations.

120 (Revoked), 1974–2 C.B. 464, Appellate Conferees settlement authority in protested and Tax Court cases.

130 (Rev. 2), 1982–1 C.B. 341, Average weight agreements, tires and tubes.

139 (Rev. 6), 1982–1 C.B. 342, Extension of correction period and allowable distribution period; private foundations and employee plans.

149 (Revoked), 1980–1 C.B. 575, Levy on property held by third party.

152 (Rev. 1), 1980–1 C.B. 576, Collections from delinquent Internal Revenue officers and employees.

155 (Rev. 2), 1982–2 C.B. 746, Settlement recommendation letters; Department of Justice.

156 (Rev. 6), 1985–43 I.R.B. 18, Disclosure of returns and return information.

157 (Rev. 3), 1982–1 C.B. 350, Seizure and forfeiture of personal property.

158, 1976–2 C.B. 627, Appeals, employee plans and exempt organizations.

160 (Rev. 3), 1982–1 C.B. 350, Jeopardy assessment cases.

162 (Rev. 2), 1982–2 C.B. 747, Practice before the Service.

165 (Rev. 3), 1981–1 C.B. 610, Appeals; Freedom of Information Act.

166, 1977–2 C.B. 502, Prohibited transaction exemptions; class exemptions.

167, 1977–2 C.B. 503, Information relating to prohibited transactions.

169 (Rev. 1), 1982–2 C.B. 747, Determinations, immunity orders.

170, 1978–2 C.B. 485, Assistant Regional Commissioner (Compliance), Midwest Region.

171 (Rev. 1), 1982–2 C.B. 747, Authority of Chief Counsel, Regional Counsels, and Regional Directors of Appeals.

172 (Rev. 1), 1984–1 C.B. 328, Waiver of excise tax under section 4971(b).

179, 1979–2 C.B. 493, Appeals Coordinated Issues.

180, 1979–2 C.B. 493, Request of Customer Financial Records.

182 (Rev. 3), 1984–1 C.B. 328, Authority to execute returns.

190, 1982–1 C.B. 350, Transfer of Technical Appeals functions to Chief Counsel.

191, 1982–1 C.B. 352, Levy on property in hands of third parties.

196, 1982–2 C.B. 748, Authority to file tax liens.

197, 1982–2 C.B. 748, Director of Practice; office transferred to Internal Revenue Service.

198, 1983–1 C.B. 531, Affixing official seal; certifying authenticity of documents.

203, 1983–2 C.B. 409; Alaskan crude oil removal price.

204, 1984–1 C.B. 328, Rewards for certain information.

213, 1985–46 I.R.B. 35, Authority to issue formal document requests.

2.15 Delegation of authority; collections from delinquent officers and employees. Functions relating to officers and employees of the Treasury who fail to account for and pay over any amounts collected or received in connection with the internal revenue laws are transferred to the Commissioner. Treas. Dept. Order 150–69 revised.

Treas. Dept. Order 150–69, 1980–1 C.B. 717

2.16 Delegation of authority; effect of Code revision. Delegations of authority which were continued in effect under the 1954 Code are amended to include any additional or revised functions created or authorized by the Code which are essential to the performance of, or directly related to, the functions originally delegated.

Treas. Dept. Order 150–36, 1954–2 C.B. 733.

2.17 Delegation of authority; prohibited transaction exemptions. Reorganization Plan No. 4 of 1978, dealing with the authority of administer certain provisions of ERISA and the Code dealing with employee plans and prohibited transactions, became effective December 31, 1978.

E.O. 12108, 1979–1 C.B. 478.

2.18 Delegation of authority; prohibited transaction exemptions. The transfer of authority between the Secretary of the Treasury and the Secretary of the labor to administer certain provisions of ERISA and the Code dealing with employee plans and prohibited transactions is set forth.

Reorganization Plan No. 4 of 1978, 1979–1 C.B. 480.

2.19 Digest of public laws. A brief explanation is given of the provisions of the public laws pertaining to internal revenue matters enacted by Congress.

Rev. Rul. 213, 1953–2 C.B. 494; 1955–2 C.B. 737; 1956–2 C.B. 1128; 1957–2 C.B. 1052; 1958–3 C.B. 3; 1959–2 C.B. 641; 1960–2 C.B. 656; 1961–2 C.B. 293; 1962–3 C.B. 3; 1963–2 C.B. 693.

2.20 Director of Practice; office transferred to Treasury. The Office of the Director of Practice has been transferred from the Internal Revenue Service to the Office of the Secretary of the Treasury to be under the immediate supervision of the General Counsel.

Treas. Dept. Order 175–1, 1963–2 C.B. 731.

2.21 Distraint sale more than five miles from estate seized. The function vested in the Commissioner of Internal Revenue by section 3701(c) of the 1939 Code to authorize a distraint sale of real estate at a place more than five miles distant from the estate seized is delegated to the District Director of Internal Revenue in whose district the estate is situated.

Comm. Reorg. Order 33, 1954–2 C.B. 734.

2.22 Establishment of certain offices in the National Office. Certain offices continue as they existed prior to this order. The Appeals Division and the Corporation and Individual Tax Divisions are transferred to the Chief Counsel.

Treas. Dept. Order 150–02, 1986–19 I.R.B. 12.

2.23 Establishment of new office. There has been established in the National Office of the Internal Revenue Service, the Office of Assistant Commissioner of Internal Revenue (Planning and Research).

Treas. Dept. Order 150–46, 1958–1 C.B. 679.

2.24 Establishment of new office. There has been established in the National Office of the Internal Revenue Service the Office of Assistant Commissioner (Data Services).

Treas. Dept. Order 150–85, 1976–2 C.B. 678.

2.25 Establishment of new office; redesignation of another. There has been established in the National Office the Office of Assistant Commissioner (Data Processing) and the office of Assistant Commissioner (Operations) has been redesignated as Assistant Commissioner (Compliance).

Treas. Dept. Order 150–56, 1961–2 C.B. 544.

2.26 Establishment of two offices in the National office. The office of Administrative Assistant to the Commissioner has been abolished. The offices of Assistant Commissioner of Internal Revenue (Administration) and Assistant to the Commissioner have been created, effective September 6, 1960.

Treas. Dept. Order 150–52, 1960–2 C.B. 917.

2.27 Extension of time; Interest Equalization Tax Act. The functions of the Secretary of the Treasury under sections 6081 and 6161 with respect to the granting of extensions of time for filing any return, declaration, statement, or other document and paying the tax shown or required to be shown, on any return or declaration, required by chapter 41 of the Code are transferred to the Commissioner of Internal Revenue or his delegate.

Treas. Dept. Order 150–62, 1964–2 C.B. 901.

2.28 Fees and mileage allowances; witnesses summoned before the Service. The Revenue Service will pay witness fees and mileage allowances to witnesses who are formally summoned to appear before Service personnel for purposes of giving testimony or producing records. §301.7602–1. (Sec. 7602, '54 Code.)

Rev. Rul. 68–645, 1968–2 C.B. 599.

2.29 Indian tribal governments; treated as stated for certain purposes. A list is set forth to identify Indian tribal governments that are to be treated similarly to states for specified tax purposes under the Code during 1983 and 1984. §§48.4041–11, 48.4221–5, 48.4483–1. (Sec. 601.201, S.P.R.; Secs. 61, 103, 170, 2055, 4041, 4221, 4253, 4483, '54 Code.)

Rev. Proc. 83–87, 1983–2 C.B. 606.

2.30 Informants reward; new form. A new Form 211, Public Voucher for Reward for Original Information, has been prescribed for use by informants in applying for a reward. (Sec. 3792, '39 Code; Sec. 7623, '54 Code.)

Rev. Rul. 140, 1953–2 C.B. 470.

2.31 Inspection of returns. The functions of the Secretary of the Treasury prescribed by any Treasury Decision relating to the granting of permission to inspect returns to any agency of the Executive Branch of the United States Government have been delegated to the Commissioner of Internal Revenue. Such functions may be exercised by any officer or employee of the Revenue Service who is so authorized by the Commissioner.

Treas. Dept. Order 150–35 (Rev. 1), 1959–1 C.B. 767.

2.32 Interest equalization tax administration. Authority has been delegated to the Commissioner with respect to the administration of the interest equalization tax, other than the final approval of proposed regulations, with the right to redelegate authority to any officer or employee of the Service.

Treas. Dept. Order 150–70, 1969–1 C.B. 465.

2.33 Internal Revenue Districts. A complete list of Internal Revenue Districts is provided, including those districts that comprise an entire state and districts within certain states.

Treas. Dept. Order 150–01, 1986–19 I.R.B. 10.

2.34 Internal Revenue Districts; Albany and Buffalo. A realignment of the boundaries of the Internal Revenue Districts of Albany and Buffalo has been authorized, effective January 1, 1965. The counties, within the State of New York, designated for each district are set forth. Treas. Dept. Order 150–58 amended.

Treas. Dept. Order 150–63, 1964–2 C.B. 901.

2.35 Internal Revenue Districts; Anchorage. Effective January 1, 1961, the area comprising the State of Alaska was removed from the Internal Revenue District, Seattle. An internal revenue district to be known as Internal Revenue District, Anchorage, for the area comprising the State of Alaska, and an office of the District Director, Anchorage, were established in the San Francisco Region for all purposes authorized by the internal revenue laws.

Treas. Dept. Order 150–53, 1961–1 C.B. 859.

2.36 Internal Revenue Districts; Cincinnati and Cleveland Districts. The Columbus and Toledo Districts have been abolished. The boundaries of the Cincinnati District have been extended to include the former Columbus District; the boundaries of the Cleveland District have been extended to include the former Toledo District.

Treas. Dept. Order 150–50, 1960–1 C.B. 859.

2.37 Internal Revenue Districts; Foreign Operations; created. The Foreign Operations Internal Revenue District has been created to replace the Office of International Operations, Internal Revenue Service.

Treas. Dept. Order 150–96, 1982–1 C.B. 511.

2.38 Internal Revenue Districts; Manhattan. Effective January 1, 1960, the Internal Revenue Districts of Lower Manhattan and Upper Manhattan, and the District Directors' offices thereof, are abolished; the Internal Revenue District, Manhattan, and the office of the District Director thereof, is established.

Treas. Dept. Order 150–49, 1960–1 C.B. 859.

2.39 Internal Revenue Districts; Nevada; transfer to Las Vegas. The headquarters office of the Internal Revenue District for the State of Nevada is transferred from Reno, Nevada to Las Vegas, Nevada.

Treas. Dept. Order 150–106, 1985–31 I.R.B. 24.

2.40 Internal Revenue Districts; Sacramento, San Jose, and Laguna Niguel created. The Sacramento, San Jose, and Laguna Niguel Internal Revenue Districts have been created and the Los Angeles and San Francisco Districts have been modified.

Treas. Dept. Order 150–39, 1983–1 C.B. 801.

2.41 International Operations Division established. An International Operations Division has been established in the Philadelphia Region, Baltimore District, with headquarters in Washington, D.C., to centralize international operating responsibilities. Amended to announce the transfer of the office from the Baltimore District to the National Office effective May 1, 1956.

Rev. Proc. 55–2, 1955–2 C.B. 898; Rev. Proc. 56–18, 1956–1 C.B. 1043.

2.42 Issuance of immunity orders. Authority has been delegated to the Commissioner of Internal Revenue to make determinations and to issue the orders to compel the testimony of an individual under a grant of immunity in any proceeding arising under the laws administered by the Service.

Treas. Dept. Order 150–88, 1978–1 C.B. 598

2.43 Liaison with Federal intelligence agencies. Review and approval of agreements and arrangements for support and assistance between Treasury agencies and the Central Intelligence Agency and other Federal intelligence agencies except the Federal Bureau of Investigation is described. Treas. Dept. Order No. 240 rescinded.

Treas. Dept. Order 240 (Rev. 1), 1978–2 C.B. 568.

2.44 Office of Industrial Economics; transferred. The functions of the Office of Industrial Economics is transferred from the Office of Assistant Secretary (Tax Policy) to the Commissioner of the Internal Revenue Service. Treas. Dept. Order 175–5 superseded and Treas. Dept. Order 111–1 recinded.

Treas. Dept. Order 150–93, 1981–2 C.B. 732.

2.45 Organization and functions of the Service. A new Statement of Organization and Functions of the Internal Revenue Service effective March 25, 1974, describes each division and branch in the National Office and in field organizations; the Statements published in 1972–2 C.B. 836, 1973–2 C.B. 503, and 1973–2 C.B. 504 are superseded.

1974–1 C.B. 440.

2.46 Panama Canal Zone, Puerto Rico, Virgin Islands. The Panama Canal Zone, Puerto Rico, and the Virgin Islands are removed from their present Districts and Regions. Administration of the Internal Revenue laws therein shall be provided by the Commissioner.

Treas. Dept. Order 150–42, 1956–2 C.B. 1367.

2.47 Political parties; appreciated property; gifts; policy statement. Policy statement concerning tax treatment of political committees and parties, contributions of appreciated property, and filing of returns.

Announcement 73–84, 1973–2 C.B. 461.

2.48 Principles of tax administration. General principles of tax administration as they relate to the functions and responsibilities of both the Internal Revenue Service and its employees.

Rev. Proc. 64–22, 1964–1 (Part 1) C.B. 689.

2.49 Publication standards; revenue rulings and revenue procedures. The objectives of, and standards for, publication of revenue rulings and revenue procedures in the Internal Revenue Bulletin are revised to reflect the reorganization of the Internal Revenue Service in accordance with Treasury Department Order No. 150–95, effective March 21, 1982, under Delegation Order No. 190, the establishment of the office of the Associate Chief Counsel (International), and the responsibility of the Assistant Commissioner (Support and Services) for publishing the Internal Revenue Bulletin. Rev. Proc. 78–24 superseded. (Sec. 601.601, S.P.R.)

Rev. Proc. 86–15, 1986–11 I.R.B. 26.

2.50 Recognition of persons employed by taxpayers. The extent to which examining officers and other employees of the Revenue Service may accord recognition to persons employed by taxpayers in connection with Federal tax matters and discuss matters with such persons is outlined. Rev. Proc. 59–4 superseded. (Sec. 601.501, S.P.R.)

Rev. Proc. 68–29, 1968–2 C.B. 913.

2.51 Redesignation of office; transfer of Division. The Office of Assistant Commissioner (Administration) is redesignated as the Office of Assistant Commissioner (Resources Management) and the Office of Assistant Commissioner (Accounts, Collection, and Taxpayer Service) is redesignated as the Office of Assistant Commissioner (Taxpayer Service and Returns Processing); the Collection Division is transferred to the Office of Assistant Commissioner (Compliance) and the Disclosure Operations Division and Tax Administration Advisory Services Division are transferred to the Office of Assistant Commissioner (Taxpayer Service and Returns Processing); effective upon such date as the Commissioner may determine.

Treas. Dept. Order 150–90, 1978–1 C.B. 598

2.52 Redesignation of office; transfer of functions. The Office of Assistant Commissioner (Data Processing) is redesignated as the Office of Assistant Commissioner (Accounts, Collection, and Taxpayer Service); approval is given to the transfer of functions from the Office of Assistant Commissioner (Compliance) to the Office of Assistant Commissioner (Accounts, Collections, and Taxpayer Service) of the Collection Division.

Treas. Dept. Order 150–74, 1971–2 C.B. 579.

2.53 Regional and district field offices. A modified realignment of the Internal Revenue Service field organization has been approved by the Secretary of the Treasury. Treas. Dept. Order 150–57 revoked. Modified to redesignate Internal Revenue regions and offices of the Regional Commissioners. Amended by Treas. Dept. Orders 150–63 and 150–65.

Treas. Dept. Order 150–58, 1963–1 C.B. 427; Treas. Dept. Order 150–59, 1964–1 (Part 1) C.B. 605.

2.54 Regulations; reference to 1939 Code. Any reference in any regulation or other executive document to any provision of the Internal Revenue Code of 1939 shall be deemed also to refer to the corresponding provision of the Internal Revenue Code of 1954 unless inconsistent or otherwise inappropriate.

E.O. 10574, 1954–2 C.B. 732.

2.55 Regulations title heading; revised. Effective January 1, 1961, the regulations under both the 1939 and 1954 Codes were redesignated under the heading, "Title 26—Internal Revenue", in the Code of Federal Regulations. The regulations under tax conventions were transferred to subchapter G and redesignated.

1961–1 C.B. 863.

2.56 Reopening closed cases. Rules are set forth governing the reopening of cases closed by district offices or service centers. Certain types of cases in which a reconsideration or taxpayer contact will not be considered a reopening are listed. Rev. Proc. 83–19 superseded. §301.7605–1. (Sec. 601.105, S.P.R.; Sec. 7605, '54 Code.)

Rev. Proc. 85–13, 1985–1 C.B. 514.

2.57 Reorganization; Internal Revenue Service National Office; functions; Chief Counsel. The Secretary of the Treasury has reorganized the Internal Revenue Service National Office and transferred certain functions to Chief Counsel.

Treas. Dept. Order 150–95, 1982–1 C.B. 510.

2.58 Restrictions on telephone monitoring. Authority has been delegated to the Commissioner of Internal Revenue to represent the interests of the Treasury Department before the New Jersey Board of Public Utility Commissioners in a proceeding involving review of the standards for restrictions on telephone monitoring.

Treas. Dept. Order 247, 1977–1 C.B. 591.

2.59 Seal of the Treasury Department. The Commissioner and certain officers of the Revenue Service have been authorized to affix the Seal of the Treasury Department in the authentication of originals and copies of books, records, papers, writing, and documents of the Department, for all purposes, including the purposes authorized by 28 U.S.C. 1733(b). Treas. Dept. Order 107 (Rev. 18) superseded.

Treas. Dept. Order 107 (Rev. 19), 1975–2 C.B. 606.

2.60 Secretary of Treasury. The manner of designating certain officers to act as Secretary of the Treasury is set forth. E.O. 11680 revoked.

E.O. 11822, 1975–1 C.B. 641.

2.61 Signing proofs of claim. Authority has been delegated to certain officers of the International Operations Division to sign proofs of claim and other documents asserting obligations incurred in connection with bankruptcy and receivership, decedent's estate, corporate dissolution, or other insolvency proceedings.

IOD Delegation 22, 1957–2 C.B. 1091.

2.62 Summons; three additional forms. Rev. Proc. 55–6 is declared obsolete because it does not reflect current law and practice with respect to official summons forms now in use by the Service and the Commissioner's current delegation of authority to issue summons. §301.7602–1. (Sec. 601.105, S.P.R.; Sec. 7602, '54 Code.)

Rev. Proc. 84–62, 1984–37 I.R.B. 35.

2.63 Title and address; Assistant Commissioner (International). The correct title and address is provided for the office of the new Assistant Commissioner (International) that was established May 12, 1986, to coordinate the various international activities of the Service.

Notice 86–15, 1986–52 I.R.B. 19.

2.64 Videotex Tax Library; user charges. User charges and guidelines are set forth for information retrieval services, computer timesharing services, database vendors and brokers and others for the use of the Videotex Tax Library produced by the Service. (Sec. 601–201, S.P.R.)

Rev. Proc. 85–14, 1985–1 C.B. 515.

2.65 Videotex tax library and information retrieval; user charges. User charges and guidelines are set forth for information retrieval and videotex tax library material produced by the Service. (Sec. 601.602, S.P.R.)

Rev. Proc. 86–11, 1986–8 I.R.B. 25.

2.66 Virgin Islands. The Secretary of the Interior has been designated as the representative of the President to approve the obligation and expenditure by the Government of the Virgin Islands of the moneys referred to in section 7652(b)(3) (taxes on articles produced in the Virgin Islands and transported to the U.S.).

E.O. 10602, 1955–1 C.B. 696.

2.67 Wagering; functions, powers, and duties transferred. Treasury Department Order No. 221–3 has been revised to transfer the functions, powers, and duties of the Director of the Bureau of Alcohol, Tobacco and Firearms relating to taxes on wagering to the Commissioner of Internal Revenue.

Treas. Dept. Order 221–3 (Rev. 2), 1977–1 C.B. 591

Aircraft use tax

(See: Use tax)

Appeals

4.1 Appeals Coordinated Issues; settlement or other disposition Procedures are set

forth relating to the settlement or other disposition of cases under the jurisdiction of an Appeals Office that involve issues identified as Appeals Coordinated Issues. (Sec. 601.106, S.P.R.)

Rev. Proc. 79–34, 1979–2 C.B. 498.

4.2 Appeals Division; unagreed cases; 100-percent penalty assessments. Updated procedures are set forth for appeals of 100-percent penalty assessments arising under section 6672. Rev. Procs. 61–27 and 69–26 superseded. Rev. Proc. 57–26 obsoleted. §301.6672–1. (Sec. 601.104, S.P.R.; Sec. 6672, '54 Code.)

Rev. Proc. 84–78, 1984–49 I.R.B. 6.

4.3 Conferences; recognition of persons employed by taxpayers. The extent to which examining officers and other employees of the Revenue Service may accord recognition to persons employed by taxpayers in connection with Federal tax matters and discuss matters with such persons is outlined. Rev. Proc. 59–4 superseded. (Sec. 601.501, S.P.R.)

Rev. Proc. 68–29, 1968–2 C.B. 913.

4.4 Disposition of docketed cases. Procedures are revised for the development and disposition of cases docketed in the Tax Court. Rev. Proc. 79–59 superseded. (Sec. 601.106, S.P.R.)

Rev. Proc. 82–42, 1982–2 C.B. 761.

4.5 Exempt organizations; private foundations; procedures. Procedures are provided for applying for recognition of exemption under sections 501 and 521 and for revoking or modifying exemption rulings and determination letters. Rev. Proc. 80–25, superseded; Rev. Proc. 76–34 modified. §53.4942(b)-1. (Sec. 601.201, S.P.R.; Secs. 170, 501, 509, 521, 4942, 7428, '54 Code.)

Rev. Proc. 84–46, 1984–1 C.B. 541.

4.6 Moral, religious, etc. grounds. Failure or refusal to comply with tax laws on moral, religious, political, constitutional, conscientious, or similar grounds is not included within the scope of a taxpayer's right to a district conference or to appeal to the Regional Appellate Division where neither the amount of the proposed tax nor his liability for it is in dispute. (Sec. 601.105, S.P.R.)

Rev. Proc. 68–12, 1968–1 C.B. 763.

4.7 Order dismissing indictment. An order dismissing an indictment against a taxpayer in one district so that a trial may be held in another district is not appealable. §39.145–1. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Parr, 351 U.S. 453, Ct. D. 1799, 1956–2 C.B. 988.

4.8 Penalties assessed. Procedures for appeal of assessments of certain additions to tax, additional amounts, and penalties are now found in section 601.106 of the Statement of Procedural Rules. Rev. Proc. 78–1 is obsolete.§301.7805–1. (Sec. 601.104, S.P.R.; Sec. 7805, '54 Code.)

Rev. Proc. 86–10, 1986–8 I.R.B. 25.

4.9 Procedures. Procedures are provided for applying for recognition of exemption and for revoking or modifying exemption rulings and determination letters. Rev. Procs. 72–4, 76–33, 77–21, superseded; Rev. Proc. 76–34 modified; Rev. Proc. 77–31 revoked. §53.4942(b)–1. (Sec. 601.201, S.P.R.; Secs. 170, 501, 509, 521, 4942, 7428, '54 Code.)

Rev. Proc. 80–25, 1980–1 C.B. 667.

4.10 Unagreed audit cases; district conference. The district conference procedures with respect to unagreed cases are revised to permit district conferees to consider and accept settlement proposals by taxpayers, subject to the approval of certain designated officials, in field and office audit cases when the total amount of proposed additional tax, proposed overassessment, or claimed refund does not exceed $2,500 for any year. These procedures are effective April 1, 1974. Rev. Proc. 68–30 superseded. (Sec. 601.105, S.P.R.)

Rev. Proc. 74–4, 1974–1 C.B. 414.

4.11 Written protests. Effective March 1, 1968, the Appellate Division will consider certain unagreed cases and offers in compromise without requiring the taxpayer to file a written protest. (Sec. 601.106, S.P.R.)

Rev. Proc. 68–4, 1968–1 C.B. 746.

4.12 Written protests; penalty of perjury. The written protests that taxpayers are required to file with district directors to bring unagreed tax cases before the Appellate Division need no longer be made under oath. The protests may now be certified as true under the penalties of perjury. (Sec. 601.106, S.P.R.)

Rev. Proc. 61–36, 1961–2 C.B. 575.

Assessments

(See also: Limitation period)

6.1 Additions to tax; fraud; after taxpayer's death. The 50 percent addition to tax for fraud as imposed by section 6653(b) that was not assessed during a taxpayer's life may be assessed and collected after his death. G.C.M. 22326 superseded. §§301.6653–1, 301.6659–1. (Secs. 6653, 6659; '54 Code.)

Rev. Rul. 73–293, 1973–2 C.B. 413.

6.2 Collected taxes. Where a taxpayer refuses to pay the so-called "collected" taxes to a collecting agency the tax is to be assessed directly against the taxpayer; there will be no basis for assertion of a delinquent filing penalty. However, interest on the amount of unpaid tax will be assessed from the date the tax should have been paid to the collecting agency to the date when payment of the tax is made. Amplified to provide that interest is due on a delinquent payment irrespective of whether paid to the collecting agent or whether direct assessment of the tax is made by the Service. §301.6601–1. (Secs. 4291, 6601, 6651; '54 Code.)

Rev. Rul. 58–300, 1958–1 C.B. 454; Rev. Rul. 59–306, 1959–2 C.B. 422.

6.3 Excessive credit. Guidance is provided concerning assessments to recover, the statutory period for assessment, and application of the civil penalty on excessive excise tax credits. §§48.6206–1, 48.6675–1, 301.6201–1. (Secs. 39, 6201, 6206, 6420, 6421, 6424, 6427, 6675; '54 Code.)

Rev. Rul. 79–298, 1979–2 C.B. 5.

6.4 Jeopardy; deficiency notice requirement. The tax due upon the jeopardy termination of a taxpayer's taxable year is subject to a deficiency notice as a prerequisite to levy and seizure of the taxpayer's property. §301.6861–1. (Secs. 6211, 6851, 6861; '54 Code.)

Laing, 423 U.S. 161, Ct. D. 1973, 1976–1 C.B. 388.

6.5 Jeopardy; factual basis. The Service must disclose the factual basis for a jeopardy assessment to a taxpayer who has filed suit for injunction against the collection of the tax and would suffer irreparable injury if the assessment were not restrained. (Sec. 7421, '54 Code.)

Shapiro, 424 U.S. 614, Ct. D. 1974, 1976–1 C.B. 399.

6.6 Jeopardy and termination; procedure and authorization. Procedures relating to the processing and authorization of termination and jeopardy assessments are set forth. Rev. Proc. 60–4 superseded. (Sec. 601.104, S.P.R.; Secs. 6091, 6211, 6851, 6861, 6862, 6863, 7429, '54 Code.)

Rev. Proc. 78–12, 1978–1 C.B. 590.

6.7 Limitation period; advance payment of agreed deficiency plus interest. The Service is barred from assessing the payment of an agreed deficiency plus interest after the running of the period of limitation of assessment. However, the advance payment of the deficiency plus interest does not constitute an overpayment of tax so as to entitle the taxpayer to a refund. Rev. Rul. 74–580 distinguished. §§301.6401–1, 301.6402–1, 301–6501(a)–1. (Secs. 6401, 6402, 6501; '54 Code.)

Rev. Rul. 85–67, 1985–1 C.B. 364.

6.8 Limitation period; extension; authority to sign consent. Factual situations illustrate which individuals are authorized to sign consents to extend the time for the assessment of tax. §§301.6061–1, 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 83–41, 1983–1 C.B. 349.

6.9 Limitation period; extension; authority to sign consents. More than one executor or administrator of an estate is permitted to sign a consent to extend the time to assess tax, so long as authorized by state law. Any one director authorized by state law to act for a dissolved corporation is allowed to sign the consent. Rev. Rul. 83–41 clarified and amplified. §§301.6061–1, 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 84–165, 1984–47 I.R.B. 22.

6.10 Penalties; appeal procedures. Administrative procedures are implemented on a trial basis allowing taxpayers to appeal certain assessed penalties before or after payment but prior to filing a claim for refund. (Sec. 601.104, S.P.R.)

Rev. Proc. 78–1, 1978–1 C.B. 550.

6.11 Penalties; appeal procedures. Procedures for appeal of assessments of certain additions to tax, additional amounts, and penalties are now found in section 601.106 of the Statement of Procedural Rules. Rev. Proc. 78–1 is obsolete.§301.7805–1. (Sec. 601.104, S.P.R.; Sec. 7805, '54 Code.)

Rev. Proc. 86–10, 1986–8 I.R.B. 25.

6.12 Temporary injunction; transfer of funds from foreign branch of domestic bank. A U.S. district court has jurisdiction to issue a temporary injunction, pending service of process on a foreign corporation and an adjudication of the substantive tax issues on the merits, enjoining a domestic bank from transferring any property or rights to property held by it at any branch office within or without the U.S. for the account of a foreign corporation against which jeopardy assessments have been made. (Sec. 7402, '54 Code.)

First National City Bank, 379 U.S. 378, Ct. D. 1895, 1965–2 C.B. 457.

Attorneys and agents

8.1 Advisory committee. The Chief Counsel's Advisory Committee on Rules of Professional Conduct is established.

1975–1 C.B. 635.

8.2 Attorney-client privilege; communications, memoranda or notes. Communications by a corporation's officers and certain other employees to the corporation's counsel to enable the corporation to seek legal advice from counsel and memoranda or notes on interviews with these employees are protected from disclosure by the attorney-client privilege. §§301.7602–1, 301.7604–1. (Secs. 7602, 7604; '54 Code.)

Upjohn Co., 449 U.S., Ct. D.2003, 1981–1 C.B. 591.

8.3 Director of Practice; establishment of office. Miscellaneous regulations are issued estab-

lishing the office of Director of Practice for consideration of cases relating to enrollment, disbarment or disciplinary measures. The Committee on Practice and office of Attorney for the Government are abolished.

1953–1 C.B. 483.

8.4 Enrollment examination; transfer of functions. The function of administering the Special Enrollment Examination for practice by agents before the Internal Revenue Service has been transferred, effective April 28, 1966, from the Office of the Director of Practice in the Office of the General Counsel of the Treasury to the Internal Revenue Service.

Treas. Dept. Order 175–3, 1966–1 C.B. 557.

8.5 Power of attorney; sufficiency. A signed Form 2848, Power of Attorney, is insufficient to authorize a taxpayer's representative to sign Form 907, Agreement to Extend Period of Limitations, in the absence of that specific authorization. §301.6532–1. (Sec. 6532, '54 Code.)

Rev. Rul. 76–60, 1976–1 C.B. 387.

8.6 Practice before the Service; Circular 230; proposed amendment. A proposed modification of the regulations governing practice before the Service (31 CFR Part 10) would require that those who are enrolled to practice before the Service renew their enrollment on a periodic basis. A condition of eligibility for renewal would be satisfaction of continuing education requirements.

Notice 85–10, 1985–1 C.B. 433.

8.7 Practice before the Service; Circular 230; proposed amendment. A proposed amendment to Circular 230 will require continuing professional education as a condition for the maintenance of good standing for enrollment to practice before the Service.

Notice 84–12, 1984–31 I.R.B. 10.

8.8 Practice before the Service; interim procedures. Interim instructions and procedures for filing applications for enrollment and applications for renewal of enrollment cards and recognition to be accorded attorneys and certified public accountants by officers of the Revenue Service. These procedures implement the provisions of Treas. Dept. Cir. 230 (Revised) which are effective September 12, 1966. Rev. Procs. 57–3, 58–16, and 60–2 superseded. (Sec. 601.501, S.P.R.)

Rev. Proc. 66–44, 1966–2 C.B. 1252.

8.9 Practice before the Service; revised rules. Treasury Department Circular 230 has been revised to incorporate amendments that have been made to the regulations governing the practice of attorneys, certified public accountants, enrolled agents, and enrolled actuaries before the Service through February 23, 1984.

Treas. Dept. Cir. 230 (Rev.), 1985–51 I.R.B. 6.

8.10 Self-incrimination; accountant's records; summons to attorney. A taxpayer's rights under the Fourth and Fifth Amendments are not violated by the enforcement of a summons compelling an attorney to produce an accountant's potentially incriminating records that were given to the attorney by the taxpayer. §301.7604–1. (Sec. 7604, '54 Code.)

Fisher, 425 U.S. 391, Ct. D. 1977, 1976–1 C.B. 411.

8.11 Substitute power of attorney. A substitute power of attorney executed in accordance with the terms of the original power does not destroy the rights of the original attorney or agent to represent the principal in matters before the Treasury Department unless such intent is indicated in the original power of attorney.

Rev. Rul. 54–142, 1954–1 C.B. 394.

8.12 Unenrolled preparers of returns. Procedures are set forth to prescribe the standards of conduct, the scope of authority, and the circumstances and conditions under which an individual preparer of tax returns may exercise, without enrollment, the privilege of limited practice as a taxpayer's representative before the Service. Rev. Proc. 68–20 modified and superseded. (Sec. 601.502, S.P.R.)

Rev. Proc. 81–38, 1981–2 C.B. 592.

Automobiles and trucks
(See: Manufacturers; Use tax)

Bankruptcy and receiverships

10.1 Audit of returns. A trustee or other fiduciary of a bankruptcy estate who is ready to close the estate may obtain an expeditious audit of any Federal tax returns filed by the fiduciary. (Sec. 601.105, S.P.R.)

Rev. Proc. 76–23, 1976–1 C.B. 264.

10.2 Examination of returns. Procedures are provided for the trustee (or debtor in possession) to obtain a prompt determination by the Service of any unpaid tax liability of the bankruptcy estate incurred during the administration of the estate. (Sec. 601.105, S.P.R.)

Rev. Proc. 81–17, 1981–1 C.B. 688.

10.3 Interest on taxes incurred by debtor in possession; trustee's liability. Where an arrangement proceeding under Chapter XI of the Bankruptcy Act is terminated and a petition in bankruptcy is filed before taxes become payable, a superseding trustee is not liable for interest on taxes incurred by the debtor in possession during the arrangement proceeding. Since no interest on any of the taxes accrued beyond the period of the arrangement proceeding, no interest could accumulate on a trust fund composed of withholding and cabaret taxes incurred by the debtor in possession which did not become payable until after the arrangement proceeding was terminated. The superseding trustee is liable for penalties for failure to file timely returns. §§301.6011–1, 301.6601–1, 301.6659–1. (Secs. 6011, 6012, 6601, 6659; '54 Code.)

Nicholas, 384 U.S. 678, Ct. D. 1912, 1966–2 C.B. 511.

10.4 Liability for tax; successive nontaxable transfers. The sale of taxable motor vehicles by an heir, to whom the vehicles were transferred by a decedent's estate that had acquired them as a secured creditor of the bankrupt vehicle manufacturer, is subject to tax to the same extent and in the same manner as if the heir were the manufacturer. §§48.4061(a)–1, 48.4219–1. (Secs. 4061, 4219; '54 Code.)

Rev. Rul. 76–492, 1976–2 C.B. 348.

10.5 Limitation period. The filing of a proof of claim with a trustee in bankruptcy or a receiver appointed by a court within six years from the date of assessment is the commencement of collection proceedings for purposes of the statutory period of limitation. I.T. 2244 superseded. §301.6502–1. (Sec. 6502, '54 Code.)

Rev. Rul. 70–555, 1970–2 C.B. 296.

10.6 Non-pecuniary loss penalties and post-petition interest. Collectibility of post-petition interest and non-pecuniary loss penalties claimed against the estate of a bankrupt in proceedings under the Bankruptcy Act and in general receivership or assignment for the benefit of creditor cases. G.C.M. 21860 and Rev. Rul. 62–96 superseded. §§48.6675–1, 301.6601–1, 301.6651–1—301.6653–1, 301.6656–1—301.6658–1, 301.6672–1—301.6674–1, 301.6676–1, 301.6871(a)–2. (Secs. 6601, 6651—6653, 6656—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 68–574, 1968–2 C.B. 595.

10.7 Non-pecuniary loss penalties and post-petition interest. Non-pecuniary loss penalties and post-petition interest will not be set off against funds due a bankrupt or insolvent taxpayer or estate by the U.S. where such penalties or interest would not be collectible as a claim against the bankrupt or insolvent estate. Rev. Rul. 56–162 revoked. §§48.6675–1, 301.6601–1—301.6871(a)–2 and intermediate sections. (Secs. 6601, 6651—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 71–31, 1971–1 C.B. 408.

10.8 Penalties. Federal tax penalties against the estate of a bankrupt are prohibited by Section 57(j) of the Bankruptcy Act, even though the penalties constitute liens perfected before bankruptcy. §301.6321–1. (Sec. 3670, '39 Code; Sec. 6321, '54 Code.)

Simonson, 369 U.S. 38, Ct. D. 1867, 1962–1 C.B. 302.

10.9 Priority; levy upon assignee. A valid notice of levy served upon an assignee for the benefit of creditors, before the filing of a petition in bankruptcy but after the assigned assets were converted to cash, gave the Service constructive custody of the cash proceeds in the assignee's possession and neither the bankrupt nor the petitioner as receiver could assert a claim to the proceeds. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Phelps, 421 U.S. 330, Ct. D. 1971, 1975–1 C.B. 372.

10.10 Priority of liens. The principles of law set out in *City of New Britain* will be followed by the Service when its tax claim is asserted against the proceeds realized from the bankruptcy sale of personal property in instances where a circular priority situation develops because applicable provisions of Section 67c of the Bankruptcy Act require the postponement in payment of the Federal tax lien or other statutory lien to the payment of costs of administration and wage claims. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Rul. 61–101, 1961–1 C.B. 715.

10.11 Refunds and credits. A procedure is provided for the trustee (or debtor in possession) representing the bankruptcy estate to file a claim for credit or refund for any overpayment of tax. §301.6402–2. (Sec. 601.105, S.P.R.; Sec. 6402, '54 Code.)

Rev. Proc. 81–18, 1981–1 C.B. 688

10.12 Trustee. A claim for refund of excise taxes paid erroneously by a trustee in bankruptcy in violation of the general priority provisions of the Bankruptcy Act will be considered and processed without requiring further action by the trustee or bankruptcy court. (Sec. 3770, '39 Code; Sec. 6402, '54 Code.)

Rev. Rul. 55–32, 1955–1 C.B. 557.

10.13 Trustee; manufacturer bankrupt. A trustee in bankruptcy may not take credit on a return filed by him for an overpayment made by a bankrupt manufacturer prior to his being declared a bankrupt. However, the trustee may file a claim for refund. S.T. 443 superseded. §§48.6416(f)–1, 301.6402–2. (Secs. 6402, 6416; '54 Code.)

Rev. Rul. 69–531, 1969–2 C.B. 260.

10.14 Trustee; validity of unrecorded tax lien. A trustee in bankruptcy has the rights of a statutory "judgment creditor" and, as such, prevails over an unrecorded Federal tax lien. §301.6323–1. (Sec. 6323, '54 Code.)

Speers, 382 U.S. 266, Ct. D. 1905, 1966–1 C.B. 282.

Books and records

12.1 Additional inspection after closing agreement. Execution and approval of a closing agreement does not preclude an additional inspection of a taxpayer's records to determine whether fraud, malfeasance, or misrepresentation of material fact exists in connection with the execution of the agreement. G.C.M. 6894 superseded. §§301.7121–1, 301.7605–1. (Secs. 7121, 7605; '54 Code.)

Rev. Rul. 72–487, 1972–2 C.B. 645.

12.2 ADP systems; guidelines. The basic requirements that the Service considers to be essential in cases where a taxpayer's records are maintained within an Automatic Data Processing System are specified. References to the ADP system include all accounting and/or financial systems that process all or part of a taxpayer's transactions, records, or data by other than manual records. Rev. Procs. 64–12 and 80–42 superseded. (Sec. 601.105, S.P.R.; Sec. 6001, '54 Code.)

Rev. Proc. 86–19, 1986–14 I.R.B. 10.

12.3 Data processing accounting systems; evaluation. Evaluations of data processing accounting systems and records to determine which records are to be retained, their retention period and their adequacy, are not examinations, investigations, or inspections. Such evaluations are not directly related to the determinations of tax liability for a particular taxable period. §301.7605–1. (Sec. 7605, '54 Code.)

Rev. Rul. 72–375, 1972–2 C.B. 646.

12.4 Data processing accounting systems; windfall profit tax. Punched cards, magnetic tapes, disks, and other machine-sensible data media used for recordkeeping in a taxpayer's automatic data processing system are records and must be retained so long as the contents may become material in the administration of any internal revenue law. However, punched cards used merely as a means of input to the system need not be retained if the input information is duplicated on other records. §150.4997–1. (Sec. 4997, '54 Code.)

Rev. Rul. 80–272, 1980–2 C.B. 339.

12.5 Examination; injunctive relief from enforcement of summons. The Commissioner issued summonses to an accounting firm employed by the attorneys of a taxpayer, directing the firm to produce records pertaining to the taxpayer. The attorneys sought injunctive relief from the enforcement of the summonses, claiming that the summonses were void because the records were work product in trial preparation and the production of the records would require the taxpayer to incriminate himself and deprive him of counsel. Denial of the injunction was upheld because the legal remedy provided by the Code works no injustice, suffers no constitutional invalidity, and provides full opportunity for judicial review before any coercive sanctions may be imposed. §§301.7602–1, 301.7604–1. (Secs. 7210, 7402, 7602, 7604; '54 Code.)

Reisman, 375 U.S. 440, Ct. D. 1887, 1964–1 (Part 1) C.B. 517.

12.6 Examination; judicial enforcement of summons. A District Court's finding that summonses issued by a special agent to a taxpayer's bank were "solely for the purpose of unearthing evidence of criminal conduct" was not sufficient to establish that the summonses were not issued in good faith under section 7602 and, therefore, not enforceable. §§301.7602–1, 301.7604–1. (Secs. 7602, 7604; '54 Code.)

LaSalle National Bank, 437 U.S. 298, Ct. D. 1994, 1978–2 C.B. 336.

12.7 Examination; judicial enforcement of summons issued former employer. A taxpayer having no significantly protectible interest in a former employer's records has no right to intervene in a proceeding to enforce summonses issued to produce the records to aid an investigation before recommendation for criminal prosecution. §§301.7602–1, 301.7604–1. (Secs. 7602, 7604; '54 Code.)

Donaldson, f.k.a. Sweet, 400 U.S. 517, Ct. D. 1942, 1971–1 C.B. 416.

12.8 Examination; notification; taxes reported on Form 720. The reopening procedures need not be followed and the taxpayer need no be notified under section 7605(b) when other excise taxes reported on a Form 720, Quarterly Federal Excise Tax Return, are examined following an examination of windfall profit tax reported on the same form. §§48.4041–1, 48.4081–1, 48.4091–1, 301.7605–1. (Secs. 4041, 4081, 4091, 4986, 7605; '54 Code.)

Rev. Rul. 81–156, 1981–1 C.B. 597.

12.9 Microfilm reproduction. Procedures are updated under which microfilm (including microfiche) reproduction of general books of account will be considered books and records. Rev. Proc. 64–12 amplified and Rev. Proc. 76–43 superseded. (Sec. 601.105, S.P.R.)

Rev. Proc. 81–46. 1981–2 C.B. 621.

12.10 Microfilm reproduction. Microfilm reproduction, in accordance with Rev. Proc. 75–33, of general books of account and supporting records of detail will be considered books and records within the meaning of section 6001. I.T. 3866 revoked and Rev. Ruls. 56–260 and 56–547 superseded. §301.6001–1. (Sec. 6001, '54 Code.)

Rev. Rul. 75–265, 1975–2 C.B. 460.

12.11 Summons; dual purpose; John Doe requirements. When, pursuant to section 7602, the Service serves a summons on a known taxpayer with the dual purpose of investigating both that taxpayer's liability and unnamed parties' tax liabilities, it need not comply with the requirements for John Doe summonses under section 7609, as long as all the information sought is relevant to a legitimate investigation of the summoned taxpayer. (Secs. 7602, 7609; '54 Code.)

Tiffany, 469 U.S., Ct. D. 2029, 1985–1 C.B. 386.

12.12 Summons; handwriting exemplar. The Service may require individuals to appear and provide handwriting exemplars under the summons authority conferred by section 7602. §301.7602–1. (Sec. 7602, '54 Code.)

Euge, 444 U.S. 707, Ct. D. 1999, 1980–1 C.B. 310.

12.13 Summons; "John Doe"; issued to bank. The Service was within the scope of its authority in issuing a "John Doe" summons to a bank requiring the bank to produce deposit slips that would identify the depositors of 400 deteriorated $100 bills deposited with the bank within a period of a few weeks. §§301.7601–1, 301.7602–1. (Secs. 7601, 7602; '54 Code.)

Bisceglia, 420 U.S. 141, Ct. D. 1970, 1975–1 C.B. 379.

12.14 Summons; judicial enforcement; examination of taxpayer's records. The Government need not show probable cause to suspect fraud where it seeks to obtain judicial enforcement of an order for examination of a taxpayer's records unless the taxpayer raises a substantial question that judicial enforcement of the administrative summons would be an abuse of process. This question must be predicted on more than the fact of re-examination and the running of the statute of limitations on ordinary tax liability. §§301.7604–1, 301.7605–1. (Secs. 7402, 7604, 7605; '54 Code.)

Powell, 379 U.S. 48, Ct. D. 1891, 1965–1 C.B. 547; Ryan, 379 U.S. 61, Ct. D. 1892, 1965–1 C.B. 552.

12.15 Tax-free sales for further manufacture; evidence. In support of the tax-free nature of sales made pursuant to an annual requirement contract, a described combination of records constitutes a "purchase order or other document" for purposes of the evidence requirements of the rules relating to tax-free sales and purchases. §148.1–3. (Sec. 4221, '54 Code.)

Rev. Rul. 65–210, 1965–2 C.B. 424.

12.16 Tax-free sales for further manufacture; evidence. A manufacturer selling taxable articles tax-free to a purchaser for resale to a second purchaser for further manufacture may receive as proof of resale for further manufacture either a copy of the invoice issued by the first purchaser to the second purchaser or a statement of the availability of such invoice. Further, the invoice copy or statement must indicate the article was resold for further manufacture and include the registration numbers of each purchaser. §148.1–3. (Sec. 4221, '54 Code.)

Rev. Rul. 76–305, 1976–2 C.B. 350.

Claims

(See: Refunds and credits; Limitation period)

Closing agreements

20.1 Additional inspection of books and records. Execution and approval of a closing agreement does not preclude an additional inspection of a taxpayer's records to determine whether fraud, malfeasance, or misrepresentation of material fact exists in connection with the execution of the agreement. G.C.M. 6894 superseded. §§301.7121–1, 301.7605–1. (Secs. 7121, 7605; '54 Code.)

Rev. Rul. 72–487, 1972–2 C.B. 645.

20.2 Effect of subsequent legislation. A valid closing agreement establishing a final determination of tax liability for a prior taxable period is not affected by subsequent retroactive legislation where such legislation is silent as to its effect on closing agreements. (Sec. 7121, '54 Code.)

Rev. Rul. 56–322, 1956–2 C.B. 963.

20.3 Implied revocation by taxpayer prior to approval by Commissioner. The taxpayer's filing of a claim for refund and the sending of a letter to the Commissioner stating that an adjustment to the taxpayer's return was erroneous, subsequent to the payment of a deficiency and the execution and submission of a closing agreement, based on such adjustment but prior to the Commissioner's approval of the agreement, constitutes an implied revocation of the offer to enter into the closing agreement. G.C.M. 9552 superseded. §301.7121–1. (Sec. 7121, '54 Code.)

Rev. Rul. 73–514, 1973–2 C.B. 416.

20.4 Procedures. Procedures are set forth for closing agreements under section 7121 except those which originate in, and involve, rulings prepared by the office of the Assistant Commissioner (Technical). §301.7121–1. (Sec. 601.202, S.P.R.; Sec. 7121, '54 Code.)

Rev. Proc. 68–16, 1968–1 C.B. 770.

20.5 Revenue Agent's unintentional mistake. A Revenue Agent's unintentional mistake in failing to include certain deductions in arriving at the result upon which a closing agreement was based does not constitute a misrepresentation of a material fact upon which the agreement may be

set aside. G.C.M. 7549 superseded. §301.7121–1. (Sec. 7121, '54 Code.)

Rev. Rul. 73–459, 1973–2 C.B. 415.

20.6 Ruling procedure. Revised procedures are provided for issuing rulings, determination letters, and information letters, and for entering into closing agreements on specific issues. Rev. Proc. 83–1 superseded. (Sec. 601.201, S.P.R.)

Rev. Proc. 84–1, 1984–1 C.B. 342.

20.7 Ruling procedure. Revised procedures are provided for furnishing technical advice to District Directors and Chiefs, Appeals Offices. Taxpayer's rights, when such advice has been requested, are also set forth. Rev. Proc. 83–2 superseded. (Sec. 601.105, S.P.R.)

Rev. Proc. 84–2, 1984–1 C.B. 354.

Coal

(See: Manufacturers)

Coin-operated devices

24.1 Absence of legend informing customers of prize. The taxability of a machine that is a coin-operated gaming device is not affected by the absence of a message or legend on the machine informing the customer that he may be entitled to a prize. M.T. 1 superseded. §45.4462–1. (Sec. 4462, '54 Code.)

Rev. Rul. 68–94, 1968–1 C.B. 511.

24.2 Advertizer bonanza machine. An advertizer bonanza machine is operated by insertion of a coin and entitles a player not only to obtain the top coupon, which is visible to him, but also to see the next coupon. The coupons entitle the holder to cash, merchandise or discounts on merchandise. The machine is a coin-operated gaming device for purposes of the occupational tax. With respect to tax years ending on or before June 30, 1967, this Revenue Ruling will not be applied to a machine which was being maintained for use before May 1, 1967. §§45.4462–1, 301.7805–1. (Secs. 4462, 7805; '54 Code.)

Rev. Rul. 67–124, 1967–1 C.B. 307.

24.3 Credit for South Carolina State tax. The South Carolina tax on coin-operated machines is similar to the Federal excise tax and is allowable as a credit under section 4464. §§45.4461–1, 45.4464–1. (Secs. 4461, 4464; '54 Code.)

Rev. Rul. 76–228, 1976–1 C.B. 349

24.4 Dice games and electronic video card game. A coin-operated electronic video machine programmed to play the card game "twenty-one" and to calculate and keep account of each player's winnings and losses, but that does not award cash, premiums, merchandise or tokens, and a coin-operated machine designed for two players to compete for a favorable throw of the dice, are coin-operated gaming devices for purposes of the occupational tax. §§45.4461–1, 45.4462–1. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 78–66, 1978–1 C.B. 363.

24.5 Fraud and delinquent filing penalties. The delinquent filing penalty for failure to file a coin-operated gaming device special tax return will not be assessed when the penalty for underpayment due to fraud is held to be applicable. §§301.6651–1, 301.6653–1. (Secs. 4461, 6651, 6653; '54 Code.)

Rev. Rul. 59–406, 1959–2 C.B. 426.

24.6 Horoscope machine. For purposes of the occupational tax on coin-operated devices, a so-called "horoscope machine" which by application of the element of chance may entitle the person playing the machine to receive a cash award if he has a horoscope card with a winning number printed thereon is a coin-operated gaming device. §45.4462–1. (Sec. 4462, '54 Code.)

Rev. Rul. 62–135, 1962–2 C.B. 282.

24.7 Juke box. A juke box that sometimes offers a player depositing a coin for 2 record selections the opportunity to deposit another coin and receive the right to make 2 to 8 "bonus" selections that cannot be converted to cash, tokens, or merchandise is not a coin-operated gaming device. §§45.4461–1, 45.4462–1. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 76–306, 1976–2 C.B. 359.

24.8 Leased space on proprietor's premises. Liability for the tax on coin-operated devices is incurred by the proprietor of a business establishment who leases to the owner of such a device an unenclosed area within the business premises where the device may be maintained. §45.4461–1. (Sec. 4461, '54 Code.)

Rev. Rul. 68–257, 1968–1 C.B. 508.

24.9 Liability; occupant of premises. Liability for tax is incurred by the person who maintains for use or permits the use of coin-operated amusement or gaming devices on the place or premises occupied by him, and special tax stamps must be recorded in his name. The owner of such devices who places them on the premises occupied by other persons is not liable for the special tax and the stamps may not be recorded in his name. §323.21. (Sec. 3267, '39 Code; Sec. 4461, '54 Code.)

Rev. Rul. 54–319, 1954–2 C.B. 398.

24.10 Liability; personal vs. business use. An individual who uses an otherwise taxable coin-operated gaming device in his residence only for personal pleasure or for exhibition as a collector's item is not liable for the occupational tax; however, should his operation of the device take on the characteristics of a trade or business he would be liable for the tax. §45.4461–1. (Sec. 4461, '54 Code.)

Rev. Rul. 74–124, 1974–1 C.B. 320.

24.11 Moved to different location during tax period. A store proprietor who maintains two coin-operated gaming devices for use at a particular location and for which he paid the annual special tax imposed by section 4461(a) will not incur additional tax liability if he removes one of the devices to a different location before the period covered by the tax expires. §§45.4461–1, 45.4903–1, 45.4905–2. (Secs. 4461, 4463, 4903, 4905; '54 Code.)

Rev. Rul. 73–291, 1973–2 C.B. 368.

24.12 No pay-out mechanism. Where a coin-operated machine has no pay-out mechanism and no reels or drums, but appears to have all the other characteristics of a conventional slot machine, and where a certain number of free games are awarded for its successful operation, such machine is a coin-operated gaming device. (Sec. 4461, '54 Code.)

Rev. Rul. 59–327, 1959–2 C.B. 339.

24.13 Penny machine; five-cent candy bar prize. The occupational tax on coin-operated gaming devices applies to a device into which a person may drop a penny and if successful in catching the coin in a shovel after it descends through a maze of nails may win a five-cent candy bar. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 58–346, 1958–2 C.B. 854.

24.14 Pinball machines. A coin-operated machine, similar to a "pin-ball" machine except that the balls are rolled by hand to the playing surface, is subject to occupational tax as a coin-operated device where prizes are awarded for its successful operation. (Sec. 4461, '54 Code.)

Rev. Rul. 56–425, 1956–2 C.B. 893.

24.15 Pinball machines. Where pinball machines are operated by inserting a coin through a slot enabling a player to shoot several balls on a playing surface, and the machines are not used exclusively for amusement, but entitle the player to receive cash, premiums, merchandise or tokens, such machines are subject to the tax imposed on gaming devices. (Sec. 4462, '54 Code.)

Korpan, 354 U.S. 271, Ct. D. 1811, 1957–2 C.B. 783.

24.16 Pinball machines. A pinball machine which is so equipped that it is especially adapted for gambling is a coin-operated gaming device per se, and evidence of actual payoffs is not necessary in order to hold applicable the special tax imposed on coin-operated gaming devices. (Sec. 4462, '54 Code.)

Rev. Rul. 59–294, 1959–2 C.B. 340.

24.17 Pinball machines. Where a pinball machine is designed to increase the player's chance of obtaining a high score upon the insertion of additional coins and registers free plays far in excess of the number that a person playing for amusement normally would play off, it is considered a coin-operated gaming device, and is subject to tax irrespective of evidence of payoffs. (Sec. 4462, '54 Code.)

Rev. Rul. 60–102, 1960–1 C.B. 555.

24.18 Pinball machines. One-ball pinball machines have the features and characteristics of a gaming device and are coin-operated gaming devices whether or not evidence exists as to actual payoffs and are subject to the occupational tax. §45.4462–1. (Sec. 4462, '54 Code.)

Rev. Rul. 61–130, 1961–2 C.B. 206.

24.19 Pinball machines. A coin-operated pinball machine maintained in the business place of a taxpayer who offers a merchandise prize for each week's highest score constitutes a gaming device. Distinguished by Rev. Rul. 76–557. §§45.4461–1, 45.4462–1. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 76–25, 1976–1 C.B. 349.

24.20 Pinball machines; free use. Pinball machines that are used, free of charge, in tournaments in which prizes are awarded for the highest score are not coin-operated gaming devices subject to the occupational tax. Rev. Rul. 76–25 distinguished. §45.4462–1. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 76–557, 1976–2 C.B. 360.

24.21 Pinball machines; trophies awarded. Coin-operated pinball machines maintained by a taxpayer that sponsors monthly pinball tournaments in which trophies are awarded to winners are coin-operated gaming devices. §§45.4461–1, 45.4462–1. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 77–425, 1977–2 C.B. 383.

24.22 Poker-playing machines. A coin-operated machine that delivers a ticket entitling the player to a prize if the poker hand symbols on the ticket constitute a winning hand is subject to tax as a coin-operated gaming device. (Sec. 4461, '54 Code.)

Rev. Rul. 56–309, 1956–2 C.B. 893.

24.23 Poker-playing machines. The tax on coin-operated gaming devices applies to a coin-activated electrical machine with 5 reels of playing card facsimiles that rotate displaying the cards in a viewing window until all reels are stopped by stop buttons controlled by the player who is awarded a prize if a winning poker hand is attained. §45.4462–1. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 72–566, 1972–2 C.B. 583.

24.24 Rotary Pusher; Exhibit Crane. Coin-operated devices such as a "Rotary Pusher" and "Exhibit Crane" which depend upon the element of chance for successful operation are taxable as gaming devices. (Secs. 4461, 4462; '54 Code.)

Rev. Rul. 59–293, 1959–2 C.B. 338.

24.25 Seizure; deductibility of losses. A deduction for losses incurred upon the forfeiture of coin-operated gaming devices, seized for nonpayment of the special tax imposed by section 4461, would frustrate sharply defined public policy and is not allowable. §§45.4461–1, 45.4462–1. (Secs. 162, 165, 4461, 4462, 7201, 7301, 7302; '54 Code.)

Rev. Rul. 77–126, 1977–1 C.B. 47.

24.26 Shuffle-alley bowling game. Applicability of the occupational tax on coin-operated devices and the wagering tax to a coin-operated shuffle-alley bowling game where, in connection with its operation, a player is given a chance to win a prize through the medium of a free punch on a punchboard. (Secs. 4401, 4411, 4461; '54 Code.)

Rev. Rul. 57–395, 1957–2 C.B. 781.

24.27 Single handle operating distinct units. A coin-operated machine that operates as two distinct units, except for a common handle, and whose operation is determined by the element of chance, is taxable as two coin-operated gaming devices, notwithstanding that it is activated by a single handle. (Sec. 4462, '54 Code.)

Rev. Rul. 56–139, 1956–1 C.B. 533.

24.28 Single mechanism; multiple payoff cups and coin chutes. A coin-operated gaming device which has multiple coin drop chutes and payoff cups, but has one handle which activates a single mechanism, is considered a single unit for purposes of the occupational tax. (Sec. 4461, '54 Code.)

Rev. Rul. 57–184, 1957–1 C.B. 421.

24.29 Single mechanism; three positions operated separately. A coin-operated gaming device with three coin-drop chutes and payoff cups, actuated by a single mechanism that operates one to three player-positions independently of each other is taxable as three gaming devices, notwithstanding the fact that it is operated by a single mechanism. §45.4461–2. (Sec. 4461, '54 Code.)

Rev. Rul. 68–53, 1968–1 C.B. 510.

24.30 State lottery operation. The wagering and occupational taxes are not applicable to a State operated lottery; however, certain coin-operated vending machines used in placing wagers and dispensing "instant winner" lottery tickets are subject to the special occupational tax. §§44.4401–1, 44.4402–1, 44.4411–1, 45.4461–1, 45.4462–1. (Secs. 4401, 4402, 4411, 4461, 4462; '54 Code.)

Rev. Rul. 71–487, 1971–2 C.B. 376.

24.31 Vending machine dispensing novelties. The occupational tax on coin-operated gaming devices applies to a vending machine which dispenses a variety of articles where the value of the articles dispensed will, in some cases, exceed the value of the coin required to operate the machine. (Sec. 4461, '54 Code.)

Rev. Rul. 58–51, 1958–1 C.B. 465.

Collection of tax
(See also: Levy; Liens)

26.1 Addition to tax; deficiency notice; waiver of restrictions. A statutory notice of deficiency must be issued to assess and collect the addition to the tax for late filing by a taxpayer who has signed a waiver of restrictions on assessment and collection with respect to a deficiency but has refused to sign a waiver of the addition to tax for late filing. §§301.6211–1, 301.6213–1, 301.6659–1. (Secs. 6211, 6213, 6659; '54 Code.)

Rev. Rul. 78–20, 1978–1 C.B. 441.

26.2 Additions; fraud; after taxpayer's death. The 50 percent addition to tax for fraud as imposed by section 6653(b) that was not assessed during a taxpayer's life may be assessed and collected after his death. G.C.M. 22326 superseded. §§301.6653–1, 301.6659–1. (Secs. 6653, 6659; '54 Code.)

Rev. Rul. 73–293, 1973–2 C.B. 413.

26.3 Banks; insolvent; immunity termination. An insolvent bank's immunity from the collection of tax is terminated if depositors and general creditors are on a parity and all of the general creditors have not been paid but all of the depositors have been paid in full without recourse. G.C.M. 22985 superseded. §301.7507–9. (Sec. 7507, '54 Code.)

Rev. Rul. 73–294, 1973–2 C.B. 422.

26.4 Banks; insolvent; immunity termination. An insolvent bank's immunity from tax assessment and collection terminates when its financial statements show earnings in excess of depositors' claims even though the State Superintendent of Banks will not permit actual payment to depositors until earnings are sufficient to cover a reserve fund plus the depositors' claims. G.C.M. 22656 and Rev. Rul. 60–139 superseded. §301.7507–9. (Sec. 7507, '54 Code.)

Rev. Rul. 73–353, 1973–2 C.B. 423.

26.5 Limitation period; bankruptcy. The filing of a proof of claim with a trustee in bankruptcy or a receiver appointed by a court within six years from the date of assessment is the commencement of collection proceedings for purposes of the statutory period of limitation. I.T. 2244 superseded. §301.6502–1. (Sec. 6502, '54 Code.)

Rev. Rul. 70–555, 1970–2 C.B. 296.

26.6 Limitation period; incomplete return. Where a person filing Form 720, Quarterly Federal Excise Tax Return, makes no entry concerning his liability for one or more categories of tax, the return so filed will not constitute a return as to the categories omitted for purposes of the limitation on assessment and collection of tax. (Rev. Rul. 58–274). Amplified to provide that the entry on any line of the word "none" and "zero" constitutes the filing of a return for that category of tax to which that line relates; the word "none" written across the entire length of the form or in the upper summary portion of the form in such a manner that it clearly indicates a denial of liability for all catagories of tax listed constitutes the filing of a return. Rev. Rul. 59–366 amplified by Rev. Rul. 60–312. §§301.6501(a)–1, 301.6501(c)–1. (Sec. 6501, '54 Code.)

Rev. Rul. 58–274, 1958–1 C.B. 495; Rev. Rul. 59–366, 1959–2 C.B. 418; Rev. Rul. 60–312, 1960–2 C.B. 398.

26.7 Non-pecuniary loss penalties and post-petition interest. Collectibility of post-petition interest and non-pecuniary loss penalties claimed against the estate of a bankrupt in proceedings under the Bankruptcy Act and in general receivership or assignment for the benefit of creditor cases. G.C.M. 21860 and Rev. Rul. 62–96 superseded. §§48.6675–1, 301.6601–1, 301.6651–1—301.6653–1, 301.6656–1—301.6658–1, 301.6672–1—301.6674–1, 301.6676–1, 301.6871(a)–2. (Secs. 6601, 6651—6653, 6656—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 68–574, 1968–2 C.B. 595.

26.8 Non-pecuniary loss penalties and post-petition interest. Non-pecuniary loss penalties and post-petition interest will not be set off against funds due a bankrupt or insolvent taxpayer or estate by the U.S. where such penalties or interest would not be collectible as a claim against the bankrupt or insolvent estate. Rev. Rul. 56–162 revoked. §§48.6675–1, 301.6601–1—301.6871(a)–2 and intermediate sections. (Secs. 6601, 6651—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 71–31, 1971–1 C.B. 408.

26.9 Penalties; failure to collect or pay; stay of collection; bond and sureties. The bond and sureties requirements of reg. 301.7101–1 will apply to situations involving stay of collection of the 100 percent penalty assessment of section 6672. §§301.6672–1, 301.7101–1. (Secs. 6672, 7101; '54 Code.)

Rev. Rul. 79–170, 1979–1 C.B. 437.

26.10 Transportation; fraction of cent. Authority cannot be granted a carrier of persons to collect transportation tax in an amount greater than that due. Where the odd amount is less than one-half cent the tax may not be increased to the next higher penny. §130.52. (Sec. 3469, '39 Code; Sec. 4262, '54 Code.)

Rev. Rul. 54–62, 1954–1 C.B. 265.

Communications

28.1 Agricultural commodity commission; State-created. Exemption from the facilities and services taxes does not apply to a State-created agricultural commodity commission that operates in a manner similar to a nonprofit trade or business association and is not controlled by the State. §42.4292–1. (Sec. 4292, '54 Code.)

Rev. Rul. 71–485, 1971–2 C.B. 371.

28.2 American Municipal Association. The American Municipal Association, a federation of municipalities and State associations of municipalities, comes within the scope of the exemption from tax to the same extent and in the same manner as a separate municipality would as a political subdivision of a State or Territory of the U.S. (Sec. 4292, '54 Code.)

Rev. Rul. 60–21, 1960–1 C.B. 404.

28.3 Articles purchased by parent-teachers association; donated to state school. Excise tax exemptions for state and local governments do not apply to articles that are sold to a parent-teachers association and then donated to a state school. Also, the donation of the articles does not establish a basis for a credit or refund of the tax paid on the article. Rev. Rul. 58–107 superseded. §§41.4483–1, 48.4041–11, 48.4221–5, 48.6461(b)–2. (Secs. 4041, 4221, 4253, 4483, 6461; '54 Code.)

Rev. Rul. 82–31, 1982–1 C.B. 166.

28.4 Association acting for exempt educational organization. The exemptions relating to nonprofit educational organizations apply to transactions with nonprofit associations which carry out various activities of their member organizations, each of which comes within the scope of the term nonprofit educational organization. §148.1–4. (Sec. 4294, '54 Code.)

Rev. Rul. 63–15, 1963–1 C.B. 189.

28.5 Association of state high schools. The exemption from communications, manufacturers, and retailers taxes provided for states and political subdivisions is applicable to articles sold, or communications services and facilities furnished, to an athletic association comprised entirely of accredited state-operated high schools. Rev. Rul. 59–37 superseded. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 75–390, 1975–2 C.B. 416.

28.6 Automatic call distributing equipment. Amounts paid by a newspaper company

for the use of automatic call distributing equipment, furnished for handling large-volume incoming "order" or "information" calls, in connection with a taxable local telephone service are subject to the communications tax. Amplified to provide that auxiliary lines enabling outgoing calls are subject to the tax, and auxiliary lines connecting the ACD system stations to the subscribers PBX are not subject to the tax. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 73–171, 1973–1 C.B. 445; Rev. Rul. 77–196, 1977–1 C.B. 343.

28.7 Branch libraries. The exemptions relating to transactions with States or political subdivisions thereof apply to branch libraries which are operating and being maintained pursuant to State law, are performing a municipal or State function, and are being supported primarily by municipal funds. (Sec. 4292, '54 Code.)

Rev. Rul. 65–50, 1965–1 C.B. 455.

28.8 Centrex or PBX; dual use accessory equipment. The communications tax does not apply to a charge for accessory-type service furnished in connection with a Centrex, PBX, or similar system that provides intercommunication among the subscriber's stations as well as access to the local telephone system, provided the accessory charge is stated separately from the charge for the basic system and the accessory functions in connection with intercommunication among the subscriber's stations. The Service will follow the *Western Electric Company, Inc.* decision. Rev. Ruls. 73–270 and 77–189 revoked. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 78–293, 1978–2 C.B. 266.

28.9 Church foundation on university campus. Where the educational activities of a church foundation located on the campus of a university meet the prescribed requirements concerning faculty, curriculum, and student body, such activities come within the scope of the term nonprofit educational organization for purposes of the exemptions from tax. (Sec. 4294, '54 Code.)

Rev. Rul. 64–287, 1964–2 C.B. 403.

28.10 Church school; extension telephone. The exemption from communications tax provided for nonprofit educational organizations does not apply to amounts paid by a church for basic telephone service that includes service on the same line to an extension telephone in the office of its exempt school. However, amounts paid for the extension telephone and for toll calls that relate solely to the operation of the school are exempt. §§49.4251–1, 148.1–4 (Secs. 4251, 4294; '54 Code.)

Rev. Rul. 75–314, 1975–2 C.B. 442.

28.11 Church Sunday school or Bible school. The exemption from tax provided nonprofit educational organizations is applicable to services or facilities furnished to a church for use exclusively in the operation of a Sunday school or similar school, and to a Bible association for use exclusively in the conduct of Bible courses, including correspondence courses, which meet the statutory requirements of faculty, curriculum, and enrolled student body so as to constitute a school activity of a religious organization. (Sec. 4294, '54 Code.)

Rev. Rul. 64–276, 1964–2 C.B. 399.

28.12 Civil Air Patrol; education program. The aviation education program of the Civil Air Patrol qualifies as a "nonprofit educational organization" for purposes of the exemption from communications tax. (Sec. 4294, '54 Code.)

Rev. Rul. 70–324, 1970–1 C.B. 215.

28.13 Coin-operated telephones. Where coin-operated telephone service is furnished for a guaranteed amount the tax applies to the full amount paid under the guarantee plus any fixed monthly or periodic charge, whether paid out of receipts from the telephone coin box or from funds of the subscriber (guarantor). §130.42. (Sec. 3465, '39 Code; Sec. 4251, '54 Code.)

Rev. Rul. 55–99, 1955–1 C.B. 531.

28.14 Color, "princess," and "touch-tone" telephones. Additional charges made by a telephone company for the installation of "princess," "touch-tone," or color telephones are not amounts paid for local service and are not, therefore, subject to the tax. However, additional monthly charges paid for the use of such telephones are subject to the tax. §49.4251–1. (Sec. 4251, '54 Code.)

Rev. Rul. 68–93, 1968–1 C.B. 488.

28.15 Common carrier; auto rental company shuttle bus service; exemption. For purpose of the common carrier exemption from communications excise tax, an automobile rental company is not considered a common carrier with respect to the shuttle bus service it provides to its rental customers. §§49.4251–1, 49.4253–6. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 85–33, 1985–1 C.B. 335.

28.16 Common carrier; definition. For purposes of the exemption from tax on toll telephone service provided by section 4253(f), a common carrier is one holding itself out to the public as engaged in the business of transportation of persons or property from place to place for compensation and offering its services to the public generally. (Secs. 4251, 4252, 4253; '54 Code.)

Rev. Rul. 76–405, 1976–2 C.B. 352.

28.17 Communications equipment; maintenance and repair. Amounts paid by a telephone service subscriber for maintenance or repair of leased communications equipment interconnected with a taxable local telephone service are subject to the communications tax. However, the tax is not applicable if the equipment is owned by the subscriber. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 74–49, 1974–1 C.B. 313.

28.18 Communications equipment; sales or leases. Application of the tax on communication services to sales or leases of communications equipment for use in connection with local telephone service, teletypewriter exchange service, or private communication service provided by communications companies unrelated to those selling or leasing the equipment. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 73–401, 1973–2 C.B. 363.

28.19 Communications equipment; teletypewriter terminal; leased. Amounts paid by a lessee for the lease of a teletypewriter terminal are not subject to the communications tax imposed by section 4251. Rev. Rul. 73–401 modified.§49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 86–36, 1986–10 I.R.B. 4.

28.20 Community action organization; state or local government exemption. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit community action organization conducting antipoverty programs with grants from the Federal Government. Rev. Rul. 68–274 revoked. §§41.4483–1, 48.4041–11, 48.4221–5, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 82–30, 1982–1 C.B. 165.

28.21 Community Center. An exempt community center corporation that offers classes as an interrelated part of the center's primary function of social, cultural, and recreational programs, rather than as part of a planned curriculum, does not qualify for the exemptions for nonprofit educational organizations provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Rev. Rul. 62–23 superseded. §§48.4041–13, 48.4221–6 (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul 79–167, 1979–1 C.B. 335.

28.22 Congressman's telephone in local office; Congressional funds. The communications tax imposed by section 4251 of the Code does not apply to amounts paid out of allotted Congressional funds for telephone service furnished a Congressman for use in offices maintained in local communities, but does apply to amounts paid for such telephone service from sources other than allotted Congressional funds; therefore, the Congressman must certify any amount he pays from Congressional funds to have it exempted from tax. §49.4251–1. (Secs. 4251, 4293; '54 Code.)

Rev. Rul. 73–319, 1973–2 C.B. 366.

28.23 Connecticut River Valley Flood Control Commission. The Connecticut River Valley Flood Control Commission is an instrumentality of the States of Connecticut, Massachusetts, New Hampshire, and Vermont for purposes of the exemption from retailers, manufactures, and communications taxes. Rev. Rul. 58–61 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)

Rev. Rul. 75–486, 1975–2 C.B. 441.

28.24 Cooperative; credits or refunds. Within certain limits, credit or refund of communications tax is allowable to a cooperative telephone company under section 6415 when excess revenues are credited to members' capital accounts. However, the credit or refund is limited to the excess revenue attributable to amounts paid by members for communication services. Amplified by Rev. Rul. 70–13. §§49.4251–1, 301.6415–1. (Secs. 4251, 6415; '54 Code.)

Rev. Rul. 68–206, 1968–1 C.B. 557.

28.25 Cooperative; repayments to patrons. A credit by a cooperative telephone company to the individual capital accounts of its patrons for communication tax paid on amounts in excess of operating costs and expenses constitute repayments to the patron. Claims for credit or refund of such repayments by the cooperative must be substantiated by appropriate affidavits. Rev. Rul. 68–206 amplified. §§49.4251–1, 301.6415–1. (Secs. 4251, 6415; '54 Code.)

Rev. Rul. 70–13, 1970–1 C.B. 272.

28.26 "Cross index" telephone directories; subscription fees. Annual subscription fees charged by a telephone company for the rental of "cross index" directories, in which public listings are classified by telephone numbers and street addresses, are not subject to the tax on local telephone service. §49.4251–1. (Sec. 4251, '54 Code.)

Rev. Rul. 68–92, 1968–1 C.B. 488.

28.27 Directory listings. Applicability of tax on local telephone service to special listings in the "white" and "yellow" pages and to amounts charged subscribers for lists of numbers not in the current telephone directory. Rev. Ruls. 58–299 and 67–283 superseded. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 72–616, 1972–2 C.B. 575.

28.28 Economic Opportunity Program. A community organization functioning under Federal grants and non-Federal contributions for the purpose of conducting the Community Action portion of the Economic Opportunity Program comes within the scope of the exemptions relating

to States and political subdivisions thereof. §42.4292–1. (Sec. 4292, '54 Code.)
Rev. Rul. 68–274, 1968–1 C.B. 449.

28.29 Economic Opportunity Program. The exemption from facilities and services taxes does not apply to a local nonprofit corporation organized to carry out community action programs under Title II of the Economic Opportunity Act of 1964 by assisting in the establishing, preserving, and strengthening of small business concerns and improving managerial skills in such enterprises. §42.4292–1. (Sec. 4292, '54 Code.)
Rev. Rul. 70–214, 1970–1 C.B. 230.

28.30 Educational television association. An educational television association that provides instructional classroom programming to schools and also provides programs to the general television viewing public does not come within the scope of the exemptions for nonprofit educational organizations. §148.1–4. (Sec. 4294, '54 Code.)
Rev. Rul. 68–342, 1968–1 C.B. 484.

28.31 Exempt organization; noneducational activities. The exemption from tax does not apply to services and facilities furnished to an organization which does not meet the requirements of section 503(b)(2) of maintaining a regular faculty and curriculum and having a regularly enrolled body of pupils or students even though such an organization accomplishes its exempt educational purposes by holding conferences, discussions, and seminars to which prominent men and women from all fields of endeavor are invited to attend and participate. §148.1–4. (Sec. 4294, '54 Code.)
Rev. Rul. 64–128, 1964–1 (Part 1) C.B. 191.

28.32 Exemption; children's day-care center programs. The exemptions from tax provided under sections 4041, 4221, and 4253 do not apply to sales of taxable liquids, articles, or communication services to a nonprofit children's day-care center for use in the center's Family Day Care Program that provides care for children in homes of a staff of trained child-care personnel and operates according to the needs of the family being served. However, the exemptions do apply to the center's Group Day Care and School Age Programs that normally maintain a regular faculty and curriculum and have a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. §148.1–4 (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 78–446, 1978–2 C.B. 257.

28.33 Exemption; residential treatment center; school program. A residential treatment center for emotionally disturbed children run by a nonprofit organization conducts a school program that operates five hours a day, five days a week, on a year-round basis. The school enrolls children who are not part of the residential program, provides an educational treatment plan for each child, and provides one staff member for every two children and one teacher who has a credential to teach severely emotionally disturbed children for every six children. The treatment center is a nonprofit educational organization and qualifies for exemption from tax. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 79–403, 1979–2 C.B. 362.

28.34 Federal credit unions. The exemption from taxes provided Federal credit unions under the Federal Credit Union Act is applicable to the tax on amounts paid for communication services. However, the exemption does not apply to (1) retailers taxes on diesel fuel and special motor fuel, (2) the manufacturers taxes imposed under Chapter 32 of the Code, and (3) the taxes imposed on aviation fuel, transportation of persons and property, and the use of civil aircraft. Amplified and modified by Rev. Rul. 78–155. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091 4161, 4181, 4251, 4261, 4271, 4491; '54 Code.)
Rev. Rul. 73–431, 1973–2 C.B. 364.

28.35 Federal milk market program; telephone and teletypewriter services. Amounts paid by Federal milk market administrators for telephone and teletypewriter exchange service charged entirely to members of the dairy industry are not exempt from tax. (Secs. 4251, 4293; '54 Code.)
Rev. Rul. 72–393, 1972–2 C.B. 574.

28.36 Field study trip organization. An exempt organization maintaining a regular staff of paid instructors who conduct field study courses related to sociological and physical sciences for a regularly enrolled body of college and secondary school students supplementing their formal classroom studies is a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 75–215, 1975–1 C.B. 335.

28.37 Foreign governments. Ambassadors, ministers, other duly accredited diplomatic representatives of foreign governments, and certain members of their households, attaches, secretaries, clerks, and officers of missions to the United Nations and the Organization of American States serving in a representative capacity and their family members living with them, provided they are not U.S. citizens or permanent residents of the U.S. in immigrant status and who are nationals of the country where employed, are exempt from Federal communications taxes. Rev. Rul. 296 superseded. Modified by Rev. Rul. 78–155; Amplified by Rev. Rul. 80–89. §§ 41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54 Code.)
Rev. Rul. 73–198, 1973–1 C.B. 425.

28.38 Foreign governments; diplomats; British Commonwealth of Nations. A national of one of the member nations of the British Commonwealth of Nations employed by the diplomatic mission of another member nation is considered to be a national of the employing country for purposes of the exemption from excise taxes extended to diplomatic representatives of foreign governments. Rev. Rul. 59–61 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)
Rev. Rul. 75–389, 1975–2 C.B. 418.

28.39 Foreign governments; nonmember observers to United Nations. The exemption from certain Federal excise taxes extended to officers, and their families, of missions serving in a representative capacity to the United Nations does not apply to permanent observers sent to the United Nations by nonmember countries. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)
Rev. Rul. 75–203, 1975–1 C.B. 336.

28.40 Foreign governments; United Nations Secretariat. The exemptions from the federal excise taxes referred to in Rev. Rul. 73–198 apply to the Secretary-General of the United Nations, Under Secretaries-General, Assistant Secretaries-General of the United Nations, and officials of equivalent rank who possess diplomatic privileges and immunities. However, the exemptions do not apply to members of the United Nations Secretariat. Rev. Rul. 73–198 amplified. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)
Rev. Rul. 80–89, 1980–1 C.B. 238

28.41 Free telephone service. Where a telephone company furnishes telephone service to certain employees free of charge, no tax attaches; where service is furnished at a reduced rate, the tax applies to the amount actually paid for such service. §130.34 (Sec. 3465, '39 Code; Sec. 4251, '54 Code.)
Rev. Rul. 54–332, 1954–2 C.B. 417.

28.42 Free Zone of Colon. The Free Zone of Colon and its agencies and officers are exempt from the taxes on communications, foreign insurances policies, and use of highway motor vehicles, the legal incidence of which would otherwise fall on them, in respect to transactions arising in the performance of their official functions for which payments are made from funds authorized and approved for such use by the Free Zone. Rev. Rul. 58–510 superseded. §§41.4481–1, 46.4371–2, 49.4251–1. (Secs. 4251, 4371, 4481; '54 Code.)
Rev. Rul. 75–476, 1975–2 C.B. 436.

28.43 General board of church. The tax exemptions relating to nonprofit educational organizations apply to the general board of a church denomination for the exclusive use of the schools, colleges, and seminaries of the denomination, even though the board itself does not meet the necessary requirements to come within the specific definition of the term nonprofit educational organization. (Sec. 4294, '54 Code.)
Rev. Rul. 64–286, 1964–2 C.B. 401.

28.44 Girl Scouts. The Girl Scouts do not come within the scope of the exemptions from tax provided for nonprofit educational organizations. (Sec. 4294, '54 Code.)
Rev. Rul. 68–569, 1968–2 C.B. 489.

28.45 Government research center; private telephone calls. Amounts charged to employees by a research center owned by the Federal government to cover the administrative cost for handling private telephone calls are not amounts paid for communication services and are not subject to tax. §49.4251–1. (Sec. 4251, '54 Code.)
Rev. Rul. 72–40, 1972–1 C.B. 342.

28.46 Guided tours with incidental instruction. An exempt organization whose primary function is conducting guided tours, during which the participants are instructed in the skills and crafts of the area in which they are touring, does not qualify as a nonprofit educational organization for purposes of the exemption from the communications, manufacturers, and retailers taxes. §148.1–4 (Secs. 170, 4057, 4221, 4294; '54 Code.)
Rev. Rul. 76–237, 1976–1 C.B. 331.

28.47 Handicapped children; training or residence. A nonprofit organization established for the training, educating, and rehabilitating of mentally handicapped children and which meets certain prescribed requirements comes within the scope of the term nonprofit educational organization for the purposes of the exemptions from tax. However, another nonprofit organization which is operated primarily as a residential facility for handicapped children does not come within the

scope of the term nonprofit educational organization. (Sec. 4294, '54 Code.)
Rev. Rul. 62–6, 1962–1 C.B. 198.

28.48 Housing authority; State created. A housing authority created by State statute to clear, replan and reconstruct slum areas to provide safe and sanitary dwelling accommodations for persons of low income, and given all the necessary or appropriate sovereign powers to carry out the public purposes for which it was created, is a political subdivision of a State and is exempt from the manufacturers, retailers, and communications taxes. (Secs. 4055, 4221, 4292; '54 Code.)
Rev. Rul. 74–511, 1974–2 C.B. 344.

28.49 Humane societies. A local humane society which, under state law, is authorized to appoint agents with law enforcement powers and is under contract with the county to provide animal shelter and quarantine kennels, qualifies for state and local government exemptions. Rev. Rul. 57–170 modified and superseded. §§48.4041–11, 48–4221–5. (Secs. 4041, 4221, 4253, 4483, '54 Code.)
Rev. Rul. 84–7, 1984–1 C.B. 205.

28.50 Improvisational theater and workshops. A nonprofit organization operating an improvisational repertory theater and workshops in the study and production of improvisational theater does not qualify as a nonprofit educational organization exempt from tax; however, the organization's workshops, which meet the requirements relating to faculty, curriculum, and enrolled student body, qualify as a school operated as an activity of an exempt organization and are exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 77–211, 1977–1 C.B. 312.

28.51 International organizations; European Space Research Organization. The European Space Research Organization is redesignated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act. E.O. 11318 and E.O. 11351 superseded.
E.O. 11760, 1974–1 C.B. 411.

28.52 Internal organizations; International Maritime Satellite Organization. The International Maritime Organization is designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.
E.O. 12238, 1980–43 I.R.B. 22.

28.53 International organizations; Organization of African Unity. The Organization of African Unity (OAU) has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.
E.O. 11767, 1974–1 C.B. 411.

28.54 International organizations; Southeast Asia Treaty Organization and the International Coffee Study Group. The Southeast Asia Treaty Organization and the International Coffee Study Group, no longer in existence, have been removed from the list of international organizations afforded certain privileges and immunities under the International Organizations Immunities Act.
E.O. 12033, 1978–1 C.B. 520.

28.55 International Organizations; World Intellectual Property Organization. The World Intellectual Property Organization has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.
E.O. 11866, 1975–2 C.B. 542.

28.56 "Involvement drama" or "participation theater" organization. A nonprofit organization engaged solely in an activity known as "involvement drama" or "participation theater," that is somewhat educational in nature, but does not meet the requirements relating to faculty, curriculum, and enrolled student body, does not qualify as a nonprofit educational organization for purposes of the exemption from the communications tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 74–46, 1974–1 C.B. 304.

28.57 Irrigation districts; California. Irrigation districts formed under California law and specifically declared to be state agencies formed and existing for governmental purposes come within the scope of the exemptions provided with respect to State or political subdivisions; however, the Federal excise exemptions do not apply to amounts paid for air transportation. Rev. Rul. 57–254 superseded. (Secs. 4055, 4221, 4292; '54 Code.)
Rev. Rul. 76–549, 1976–2 C.B. 330.

28.58 Irrigation districts; Wyoming. Irrigation districts, established and organized under the laws of Wyoming are political subdivisions of that State and, therefore, come within the scope of the exemptions relating to States and political subdivisions. §42.4292–1. (Sec. 4292, '54 Code.)
Rev. Rul. 67–281, 1967–2 C.B. 362.

28.59 Liability for payment, collection, and remittance. The tax imposed by section 4251 does not apply to amounts paid by one communications company to a second communications company for services provided to the subscriber of the first company and billed by the first company to the subscriber. The first company is liable for collecting, and remitting, the tax from the subscriber. §§42.4291–1, 49.4251–1. (Secs. 4251, 4291; '54 Code.)
Rev. Rul. 74–570, 1974–2 C.B. 363

28.60 Mental health clinic. An exempt nonprofit organization that provides out-patient psychiatric care for mentally ill and emotionally disturbed adults and children living in a community qualifies as a nonprofit hospital for purposes of the exemption from the communications tax. §49.4251–1. (Secs. 4251, 4253, '54 Code.)
Rev. Rul. 73–418, 1973–2 C.B. 365.

28.61 Metropolitan Recreation District. Certain metropolitan recreation districts created under Colorado law are political subdivisions of the State for purposes of exemption from the retailers, manufacturers, and communications taxes. Rev. Rul. 58–59 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)
Rev. Rul. 75–452, 1975–2 C.B. 434.

28.62 Microwave relay services; television programs. Amounts paid for a microwave relay service for the transmission of television programs and not for telephonic communication as defined by section 4252 are not subject to the tax on communication services. §49.4251–1. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 72–158, 1972–1 C.B. 342.

28.63 Mobile radio telephone service. The communications tax does not apply to a two-way radio service furnished by a communications company enabling subscribers to talk with their mobile units either through the communication company's base station connected to the subscriber by a private leased wire line or through the base station entirely by radio by means of a dispatch radio station located in the subscriber's office. The tax also does not apply to the separately charged radio portion of a two-way service, not part of a connecting arrangement with local telephone service, whereby the subscriber calls a dispatcher by landline and the dispatcher relays the message by radio. Distinguished by Rev. Rul. 77–49. §49.4251–1.
(Secs. 4251, 4252; '54 Code.)
Rev. Rul. 74–559, 1974–2 C.B. 362.

28.64 Mobile radio telephone service. A two-way radio service enabling a communication company's subscribers to talk with their mobile units either through a base station connected to the subscriber by a private leased wire-line, or through the base station entirely by radio, is not local telephone service as defined in section 4252(a) and amounts paid for such service are not subject to the tax imposed by section 4251(a). Rev. Rul. 74–559 is modified to remove the conclusion that such services are nontaxable as private communication services. §49.4251–1. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 77–446, 1977–2 C.B. 378.

28.65 Municipal associations. Municipal associations composed of towns and cities of their respective states and organized exclusively for public purposes come within the scope of the exemption from communications, retailers, and manufacturers taxes but are subject to the tax on air transportation. Rev. Rul. 58–156 superseded. §§148.1–3, 154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)
Rev. Rul. 76–550, 1976–2 C.B. 331.

28.66 Museum offering degree program. A nonprofit organization established to operate a museum which, as part of its program, offers accredited seminar and degree programs with a regular faculty and curriculum to qualified students of a local university and provides a lecture series open to students and the general public is not a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes; however, the seminar and degree programs are educational activities that qualify as a school within the meaning of the term "nonprofit educational organization" and the exemptions from tax apply to sales of articles or services to the organization for the exclusive use of these programs. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 76–167, 1976–1 C.B. 329.

28.67 National banks. Amounts paid by national banks for communication services do not come within the scope of the exemption authorized for the United States or agencies or instrumentalities thereof. §42.4293–1. (Sec. 4293, '54 Code.)
Rev. Rul. 63–216, 1963–2 C.B. 571.

28.68 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SCALANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1,48.4181–1, 49.4251–1 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)
Rev. Rul. 78–153, 1978–1 C.B. 315.

28.69 Natural childbirth educational organization. An organization established to educate persons in a particular method of natural childbirth that as its primary activity operates a school offering two courses to educate prospective parents and train medical professionals, and that

meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from tax. §§148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–543, 1973–2 C.B. 343.

28.70 Nonappropriated fund activities at U.S. military installations. Amounts paid for telephone services furnished to nonappropriated fund activities at military installations in the U.S. are not exempt from tax. This ruling will not be applied to amounts paid with respect to telephone bills rendered to nonappropriated fund activities before October 1, 1970. §§42.4293–1, 49.4251–1, 301.7805–1. (Secs. 4251, 4293, 7805; '54 Code.)

Rev. Rul. 70–326, 1970–1 C.B. 232.

28.71 Nonprofit blood bank. A blood bank, qualifying as a section 501(c)(3) organization, that supplies blood and components to hospitals exempt from the communications tax under section 4253(h) is not a hospital and does not qualify for exemption from the communications tax. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 76–372, 1976–2 C.B. 352.

28.72 Nonprofit health agency. A nonprofit organization conducting programs of research, public information and education, and professional education and training with respect to a specific disease but not with the principal purpose of providing medical or hospital care does not qualify for the exemption from communications tax provided by section 4253(h). §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 75–295, 1975–2 C.B. 437.

28.73 Nonprofit health care center. An exempt nonprofit community health care center that provides out-patient medical, dental, and general health care services for all residents of a community qualifies as a nonprofit hospital exempt from the communications tax. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 73–131, 1973–1 C.B. 446.

28.74 Nonprofit health facility; residential center. Amounts paid for communications services furnished to the health facility of a nonprofit residential center, for aged or indigent members of a fraternal organization and their families, do not qualify for exemption from tax. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 76–9, 1976–1 C.B. 348.

28.75 Nonprofit home health organization. Neither a nonprofit community health organization, whose principal purpose is to provide nursing services in the home, nor a child health center operated as a secondary function of the organization qualifies as a nonprofit hospital for purposes of the communications tax exemption. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 76–314, 1976–2 C.B. 351.

28.76 Nonprofit hospital; telephone service. The exemption from the communications tax applies to amounts paid for communication services furnished to a nonprofit hospital, notwithstanding the fact that the hospital charges its patients for the use of its telephone facilities. Distinguished by Rev. Ruls. 74–618 and 80–30. (Sec. 4253, '54 Code.)

Rev. Rul. 66–382, 1966–2 C.B. 474.

28.77 Nonprofit hospital; telephone service furnished employees. The communications tax does not apply to amounts paid by a nonprofit hospital to provide local telephone service in the residences of certain of its personnel who must be reached during off-duty hours even though incidental private use is permitted without charge. However, amounts paid for toll telephone service billed directly to and paid for by the hospital personnel using the service are not exempt. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 74–536, 1974–2 C.B. 367.

28.78 Nonprofit hospital and for-profit clinic. The exemption from tax will apply to that part of a telephone system provided to a medical center, an unincorporated joint venture between a nonprofit hospital and a for-profit clinic, that is furnished exclusively to the hospital and for which there is a separate charge. The telephone service that is used jointly and the service used solely by the clinic are subject to tax. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 78–109, 1978–1 C.B. 360.

28.79 Nonprofit hospital and doctors. The exemption from communications taxes provided by section 4253(h) does not apply to amounts paid by a nonprofit hospital for communication services and facilities that are used exclusively by nonstaff doctors on the hospital premises or that are shared jointly by the doctors and the hospital. The exemption does apply to separate amounts paid by the hospital for communication services and facilities that are furnished for the exclusive use of the hospital in conducting its business. Rev. Rul. 68–382 distinguished. §49.4251. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 80–30, 1980–1 C.B. 250.

28.80 Nonprofit hospital outside U.S.; services to U.S. office. The exemption from the communications tax applies to amounts paid for communications services furnished to a U.S. administrative office of an organization that owns and operates mobile medical clinics in foreign countries and is recognized as exempt from income tax under section 501(a). §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 74–619, 1974–2 C.B. 367.

28.81 Nonprofit visiting nurse association. An independent nonprofit visiting nurse association that provides nursing services to homecare patients does not come within the scope of the exemptions provided with respect to States and political subdivisions. §42.4292–1. (Sec. 4292, '54 Code.)

Rev. Rul. 69–438, 1969–2 C.B. 213.

28.82 North Carolina electric and telephone membership corporations. Electric and telephone membership corporations established under the General Statutes of North Carolina do not qualify for the excise tax exemptions provided for state and local governments. Rev. Rul. 57–193 revoked. §§48.4041–11, 48.4221–5, 41.4483–1, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 83–131, 1983–2 C.B. 184.

28.83 Off-track betting corporation. A corporation that is established under state law to raise revenue and curb illegal bookmaking by operating an off-track betting system for horse racing and that is authorized, subject to certain limitations, to acquire real property by condemnation, to promulgate rules and regulations that have the force and effect of law, and to appoint special police to enforce its regulations comes within the scope of the excise tax exemptions provided for States or political subdivisions. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–138, 1978–1 C.B. 314.

28.84 Offshore radio telephone service. The tax imposed by section 4251(a) applies to amounts paid to a common carrier communications company for radio telephone services it provides in its offshore service area by means of a radio relay station that interconnects all calls with a local landline telephone company through its marine operator. Rev. Rul. 74–559 distinguished. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 77–49, 1977–1 C.B. 341.

28.85 Offshore satellite system. A company operates an earth satellite system that enables communication between ships at sea or other offshore facilities and telephone subscribers in the U.S. by relaying the call from a ship's radio station through the satellite to a landline station that is connected into the regular long-distance telephone system. The procedure is reversed for calls from the U.S. This communication service is toll telephone service even though the charges vary only with elapsed transmission time, and the amounts paid in the U.S. are subject to tax. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 79–404, 1979–2 C.B. 382.

28.86 Oswego Port Authority. The Port of Oswego Authority is a political subdivision of a State to which the excise tax exemption provided by section 4253(i) applies. Rev. Rul. 56–410 superseded. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 77–143, 1977–1 C.B. 340.

28.87 Paging and message services. A communications company that provides only one-way paging or message services via signals or oral radio messages to its subscribers is not providing a local telephone service and amounts paid for such services are not subject to tax. Rev. Rul. 56–390 obsoleted. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 74–617, 1974–2 C.B. 365.

28.88 Parochial schools; administrative office for statewide system. For purposes of the exemption from tax relating to nonprofit educational organizations, services may be furnished on a tax-exempt basis to an administrative office which supervises the operation of a statewide parochial school system. §148.1–4. (Sec. 4294, '54 Code.)

Rev. Rul. 63–208, 1963–2 C.B. 468.

28.89 Parochial schools; convents to provide housing for teachers. For purposes of the exemptions from tax, the term nonprofit educational organization includes convents maintained by parochial schools to provide housing facilities for teachers as part of the operation of the schools. However, these exemptions do not apply to a convent which is merely a residential facility for nuns engaged in work other than teaching students in parochial schools. §148.1–4. (Sec. 4294, '54 Code.)

Rev. Rul. 63–209, 1963–2 C.B. 469.

28.90 Planned Parenthood Center. A Planned Parenthood Center, exempt from income tax under section 501(a), does not qualify as a "nonprofit hospital" for purposes of the exemption from tax on communications services. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 67–465, 1967–2 C.B. 381.

28.91 Police chief's telephone; paid by State political subdivision. The communications tax does not apply to amounts contracted for and paid by a political subdivision of a State to provide telephone service in the home of the local police chief in order that he may be reached for official business when he is not on duty at the police station even though the instrument is also used for local personal calls. §49.4251–1. (Secs. 4251, 4292; '54 Code.)

Rev. Rul. 73–318, 1973–2 C.B. 366.

28.92 Preschool children's day-care center. A preschool children's day-care center operated as an activity of a community development corporation exempt from Federal income tax as an organization described in section 501(c)(3) and meeting the requirements relating to faculty, curriculum, and enrolled student body, qualifies

as a nonprofit educational organization for purposes of the exemption from tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–430, 1973–2 C.B. 362.

28.93 Private communication service. A telephone company furnishes a customer with a communication system that is designed to provide private intercommunication between the customer's various stations and give each station access to local telephone service. Charges for the central office line and the line equipment are for local telephone service and are not exempt from the tax imposed by section 4251(a). The common equipment and stations are necessary for the use of the private communication system and amounts paid for this equipment are exempt from tax. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 78–437, 1978–2 C.B. 266.

28.94 Private communication service; long-distance microwave network. The taxability of various types of long-distance telephone services provided to customers over a microwave terminal network owned by a licensed interstate communications company is discussed. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 79–405, 1979–2 C.B. 383.

28.95 Private communication service; separate charge. A telephone company that maintains in its records a separation of charges for taxable local telephone service and nontaxable private communication service meets the requirement that a separate charge be made for private communication service, even though not billed separately to customers. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 69–152, 1969–1 C.B. 289.

28.96 Public press. A publication concerned chiefly with specific items of information relating to Government procurement matters does not qualify as part of the public press for purposes of the exemption from the communications tax. Rev. Rul. 56–564 superseded. §49.4253–2. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 76–382, 1976–2 C.B. 354.

28.97 Publication of religious denomination. A weekly publication of a certain religious denomination which is concerned chiefly with news and information relating to religious affairs does not qualify as the "public press" for purposes of the exemption from the communications taxes. Rev. Rul. 59–274 superseded. §49.4253–2. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 75–89, 1975–1 C.B. 351.

28.98 Puerto Rican agency. The commonwealth of Puerto Rico is considered a possession of the U.S. and amounts paid for telephone services by an agency of Puerto Rico located within the continental U.S. are exempt from the tax imposed by section 4251. §§42.4293–1, 49.4251–1. (Secs. 4251, 4293; '54 Code.)

Rev. Rul. 75–206, 1975–1 C.B. 347.

28.99 Radio broadcasting; local and toll telephone service used. A radio station's payments for separate telephone service which enables callers from the local area, callers from outside the local area using foreign exchange channels, and out-of-town persons who call or are called via a special two-way line, to participate in the station's talk show are, except for the foreign exchange channel mileage charge, subject to tax. The treatment of amounts paid for local and toll telephone service and accessory service or equipment in connection with the broadcast of news and sporting events from the points of origin is also set forth. Rev. Rul. 73–242 superseded. §49.4251–1. (Secs. 4251, 4252, 4253; '54 Code.)

Rev. Rul. 75–9, 1975–1 C.B. 348.

28.100 Radio broadcasting; toll telephone service used. Long distance telephone calls made while on the air by announcers on radio news and "disc jockey" programs to newsworthy persons who are not representatives of news media organizations are not exempt from the communications tax on toll telephone service. §§49.4251–1, 49.4253–2. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 76–293, 1976–2 C.B. 353.

28.101 Rehabilitation residences owned by hospital. Amounts paid by a nonprofit hospital, which qualifies for exemption from communications tax, for telephone service in residences it owns or leases for residential care of mentally ill and emotionally disturbed patients in its rehabilitation program, are exempt from tax. §49.4251–1. (Secs. 4251, 4253; '54 Code.)

Rev. Rul. 75–409, 1975–2 C.B. 438.

28.102 Religious training; short-term classes. A "directors school" conducted twice a year for program directors of an exempt religious organization established to formulate Christian education of the youth does not meet the prescribed requirements to come within the term nonprofit educational organization since it does not normally maintain a regular faculty and curriculum and does not normally have a regularly enrolled body of pupils in attendance at the place where the educational activities are carried on for purposes of the exemption from tax. (Sec. 4294, '54 Code.)

Rev. Rul. 64–293, 1964–2 C.B. 404.

28.103 Returns; breakdown of tax by category. The repeal of certain taxes by the Excise Tax Reduction Act of 1965, and a change in Form 720, makes the conclusions of Rev. Rul. 60–7 inapplicable to the reporting of separate categories of communications taxes on Form 720. Rev. Rul. 60–7 superseded. §49.4251–1. (Secs. 4251, 6011; '54 Code.)

Rev. Rul. 76–560, 1976–2 C.B. 392.

28.104 Returns; reporting of taxes collected. Telephone companies that are regulated public utilities and keep their accounts in accordance with the Uniform System of Accounts prescribed by the Federal Communication Commission are provided a method for reporting the collected communication taxes on Form 720. §49.6011(a)–1. (Sec. 601.403, S.P.R.; Sec. 6011, '54 Code.)

Rev. Proc. 76–45, 1976–2 C.B. 668.

28.105 Seminary student recruiting center. The exemption from tax relating to "nonprofit educational organizations" applies to transactions with a recruiting center maintained by a religious organization to recruit students for its seminaries, each of which comes within the scope of the term "nonprofit educational organization." §148.1–4. (Sec. 4294, '54 Code.)

Rev. Rul. 66–227, 1966–2 C.B. 462.

28.106 Social service and training for the blind. A nonprofit organization that provides consultation and social services to blind persons and also conducts a vocational and rehabilitation training program for blind persons does not qualify as a nonprofit education organization exempt from tax. However, the organization's training program, which meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a school operated as an activity of an exempt organization and is exempt. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 75–416, 1975–2 C.B. 417

28.107 Special telephone service. A monthly or lump sum amount paid for the use of a special telephone provided in connection with local telephone service is subject to the communications tax. §49.4251–1. (Secs. 4251, 4252; '54 Code.)

Rev. Rul. 73–269, 1973–1 C.B. 444.

28.108 State college educational foundation; contractor. Communication services furnished to a foundation operated on the campus of, and for the exclusive benefit of, a State college are considered to be furnished to a State, and come within the scope of the exemptions provided in the Code. However, the exemption from the communication tax does not apply where the foundation, in its capacity as a contractor, pays for the facilities and services with funds provided by an agency of the Federal government. §42.4292–1. (Sec. 4292, '54 Code.)

Rev. Rul. 63–189, 1963–2 C.B. 537.

28.109 State college student organization. Communication services or facilities utilize by the student organization of a State college in the transaction of its official business are exempt from tax. §42.4292–1. (Sec. 4292, '54 Code.)

Rev. Rul. 65–46, 1965–1 C.B. 500.

28.110 State or local government exemption; nonprofit center for disabled persons. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit corporation that administers a program for disabled persons under a contract with a state. §§48.4041–11, 48.4221–5, 41.4483–1. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 83–63, 1983–1 C.B. 272.

28.111 State or political subdivision; transit authority. A transit authority, created under a state statute to provide a mass transit system for the benefit of the general public, that has power to fix, alter, charge, and collect rates, the power of eminent domain, and police or regulatory powers is a political subdivision of the state for purposes of the exemption from the special fuels, manufacturers, communication, and highway use taxes. §48.4221–5. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 79–95, 1979–1 C.B. 331.

28.112 State sales tax on telephone service. A list is given of those States, including the District of Columbia, that impose sales taxes on telephone services of telephone companies which, in turn, either pass the taxes on to the consumers or are required by law to include them as part of the charge for services. A list is also given of those States that impose such taxes directly on the consumers. The taxes imposed on telephone companies are includible in the tax base for computing the Federal communications tax, and those imposed on consumers are not. Rev. Ruls. 69–151 and 73–184 superseded. Modified by Rev. Rul. 78–154. §§49.4251–1, 49.4254–1. (Secs. 4251, 4254; '54 Code.)

Rev. Rul. 77–472, 1977–2 C.B. 379.

28.113 State sales tax on telephone service. State and local sales taxes imposed on the telephone services of telephone companies that, in turn, either pass the taxes on to consumers or are required by law to include them as part of the charge for services are not includible in the tax base for computing federal communications tax. Rev. Rul. 77–472 modified. §§49.4251–1, 49.4254–1. (Secs. 4251, 4254; '54 Code.)

Rev. Rul. 78–154, 1978–1 C.B. 361.

28.114 State university flying club. Articles sold to and communication services and facilities furnished to a state university flying club, operated under the control of the university and formed to provide members the opportunity to gain flying experience and to engage in discussions on subjects related to the field of aviation, are sold and furnished for the exclusive use of a state and

come within the scope of the exemptions. (Secs. 4055, 4221, 4292; '54 Code.)
Rev. Rul. 76–509, 1976–2 C.B. 349.

28.115 Summer camp. A counselor-trainee program, conducted by a section 501(c)(3) organization, interrelated with the facilities and activities of the organization's primary function of operating a summer camp involving both recreational and educational activities is not a "school operated as an activity" and the organization does not qualify for exemption as a nonprofit educational organization. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 74–366, 1974–2 C.B. 345.

28.116 Switched digital data communication service. Amounts paid for a switched digital data communication service which provides high speed transmission of computer and other data messages between the subscriber's offices at various locations, but does not permit intercommunication with other subscribers to the service, are not subject to the tax on communication services. §49.4251–1. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 74–402, 1974–2 C.B. 362.

28.117 Telephone amplifier. Amounts paid by a subscriber for the use of a telephone amplifier furnished by a telephone company for the hard of hearing are subject to tax. §49.4251–1. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 72–537, 1972–2 C.B. 574.

28.118 Telephone company service corporation. A company that provides only clerical and management services to telephone companies is not a telephone company for purposes of the communications tax exemption. §§49.4251–1, 49.4253–6. (Secs. 4251, 4253; '54 Code.)
Rev. Rul. 70–605, 1970–2 C.B. 269.

28.119 Telephone-operated security system. Amounts paid by the owner of a building to a communications equipment company and a telephone company for rental and operation of a telephone-controlled security entrance system, connected to existing local telephone facilities but used to originate calls only to building tenants, are not subject to the tax imposed by section 4251. §49.4251–1. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 77–348, 1977–2 C.B. 377.

28.120 Teleprocessing system. Amounts paid to a computer company by a business to lease certain equipment used to process and transmit only nonvoice data over local telephone lines between the terminals of the business's teleprocessing system that also provides the privilege of telephonic (voice) quality communication with substantially all subscribers to the local telephone system are not subject to the tax imposed by section 4251. Amounts paid to the local telephone company for the local telephone service used with the equipment are subject to the tax. §§49.4251–1, 49.4252–5. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 79–245, 1979–2 C.B. 380.

28.121 Time and weather service. Time-of-day and weather-forecast telephone services sold by a telephone company to businesses that incorporate their advertising messages constitute local telephone services and the total amounts paid for these services, including the charges for tape recordings furnished in connection with such services, are subject to tax. Rev. Rul. 57–337 superseded. §49.4251–1. (Secs. 4251, 4252; '54 Code.)
Rev. Rul. 75–102, 1975–1 C.B. 351.

28.122 Toll road authorities. Toll road authorities, created by state statute to construct, operate, and maintain toll road projects, that have powers of eminent domain, and police or regulatory powers are political subdivisions of the state and come within the scope of the exemptions. Rev. Rul. 56–467 superseded. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 78–276, 1978–2 C.B. 256.

28.123 Toll telephone service; automobile club; traffic safety program. Amounts paid by an automobile club for toll telephone service used to disseminate news bulletins in connection with the operation of a traffic safety program are not exempt from the Federal communications tax, because the organization's primary function is other than gathering of news for the public press or radio and television broadcasting. §49.4253–2. (Secs. 4251, 4253; '54 Code.)
Rev. Rul. 69–210, 1969–1 C.B. 289.

28.124 Toll telephone service; business calls of telephone company. Amounts paid by a telephone company for long distance business calls that originate on its own lines for which the company does not charge itself are not subject to the communications tax; however, amounts paid on calls originated by employees of the company on lines of other telephone companies, the charges for which are billed directly to the company, are subject to the tax. §§49.4251–1, 49.4253–6. (Secs. 4251, 4253; '54 Code.)
Rev. Rul. 73–34, 1973–1 C.B. 441.

28.125 Toll telephone service; Federal communication station outside U.S. The tax on communication services does not apply to payments for variable toll service received by a Federal Aviation Agency official at a communication station outside the U.S.; however, it does apply if payment is mailed from outside the U.S. to a designated Federal Aviation Agency official in the U.S. (Sec. 4251, '54 Code.)
Rev. Rul. 69–351, 1969–1 C.B. 288.

28.126 Training center for the blind. A training center established to instruct the blind to properly function with the aid of guide dogs meets the requirements relating to faculty, curriculum, and enrolled student body, and qualifies as a nonprofit educational organization for purposes of the exemption from tax. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 73–456, 1973–2 C.B. 342.

28.127 Travel agencies; exemption. The communications tax exemption for common carriers does not apply to amounts paid for wide area telephone service (WATS) by travel agencies that sell tours to the general public but charter the necessary aircraft and buses from airlines and bus companies. Rev. Rul. 75–296 distinguished. §49.4251–1. (Secs. 4251, 4252, 4253; '54 Code.)
Rev. Rul. 80–34, 1980–1 C.B. 251

28.128 United States agency. All use of communications services by a U.S. Government agency may be treated as official and tax-exempt by the company furnishing such services; the agency is responsible for collecting and reporting the tax on any unofficial use. S.T. 634 superseded. §49.4251–1. (Secs. 4251, 4293; '54 Code.)
Rev. Rul. 68–276, 1968–1 C.B. 493.

28.129 U.S. Postal Service; Postal Rate Commission. Amounts paid by the U.S. Postal Service and the Postal Rate Commission for communication services furnished directly to them are exempt from the communications tax. §49.4251–1. (Secs. 4251, 4293; '54 Code.)
Rev. Rul. 72–218, 1972–1 C.B. 343.

28.130 University officials' personal use. University officials' personal use of telephones provided in their living quarters for the conduct of university business will not affect the university's exemption from the communications tax. §§49.4251–1, 148.1–4. (Secs. 4251, 4294; '54 Code.)
Rev. Rul. 73–271, 1973–1 C.B. 447.

28.131 University students; telephones. The tax on communications applies to amounts paid to a telephone company by a nonprofit university for local telephone service furnished to its students at their request for which the students pay the amount billed to the university and to toll charges which are billed directly to the students. The tax does not apply to amounts paid to the university for temporary disconnection during nonschool months or for certain incurred overhead and administration expenses. Rev. Rul. 66–382 distinguished. §§49.4251–1, 148.1–4. (Secs. 4251, 4294; '54 Code.)
Rev. Rul. 74–618, 1974–2 C.B. 366.

28.132 University students' telephones; dormitories. The tax on communications does not apply to amounts paid to a telephone company by a nonprofit university for local telephone service provided to all student dormitory rooms, even though the university takes into account the expense of such service in its housing fees charged the students. However, the tax does apply to amounts students pay for toll services furnished them under special account numbers they apply for directly to the telephone company. §§49.4251–1, 148.1–4. (Secs. 4251, 4294; '54 Code.)
Rev. Rul. 75–155, 1975–1 C.B. 357.

28.133 Vocational rehabilitation center. A nonprofit corporation operates a vocational rehabilitation center for handicapped individuals that provides classroom training, on-the-job training and employment in its sheltered workshops and retail stores, and related services. Neither the corporation nor its workshops, retail stores, and related services qualify as nonprofit educational organizations under sections 4041(g)(4), 4221(a)(5), and 4253(j). However, the classroom training program, including instruction given in the workshops as part of the program, does qualify. Rev. Rul. 64–264 clarified and superseded. §§48.4041–13, 48.4221–6. (Secs.4041, 4221, 4253; '54 Code.)
Rev. Rul. 80–20, 1980–1 C.B. 231.

28.134 Volunteer ambulance association. A nonprofit volunteer ambulance association that provides free emergency ambulance services in an area in which no other ambulance service is available comes within the scope of the excise tax exemptions relating to States or political subdivisions. §154.1–1. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 77–388, 1977–2 C.B. 365.

28.135 Volunteer fire departments and rescue squads. Nonprofit volunteer fire departments and rescue squads come within the scope of the excise tax exemptions for States or political subdivisions. Rev. Ruls. 55–545 and 57–270 superseded. §§41.4483–1, 154.1–1. (Secs. 4041, 4221, 4253, 4483; '54 Code.)
Rev. Rul. 77–387, 1977–2 C.B. 364.

28.136 Wilderness camp for adolescents. A nonprofit corporation that operates a wilderness camping program to rehabilitate and provide counseling to adolescents who have emotional and behavioral problems is a nonprofit educational organization for purposes of sections 4041(g)(4), 4221(a)(5) and 4253(j). Rev. Rul. 80–21 revoked. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 83–140, 1983–2 C.B. 185.

28.137 Yoga organization. Sales of taxable fuel and articles and communication services to a nonprofit corporation for its use in connection with regularly scheduled Yoga courses that are characterized by a regular faculty and curriculum and a regularly enrolled student body come within

the excise tax exemption provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Such sales in connection with other classes, lectures, discussions, and seminars that are not characterized by a regular faculty and curriculum and a regularly enrolled student body and are not incidental to the regular classes are not exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 79–130, 1979–1 C.B. 332.

Compromises
(See: Offers in compromise)

Computation of tax

30.1 Importers; computation and prepayment of manufacturers tax. Under prescribed conditions, an importer of articles subject to the manufacturers taxes may compute and prepay the tax at the time the taxable articles are imported, rather than when they are sold. (Secs. 4061, 4071, 4081, 4161, 4181, 6011; '54 Code.)

Rev. Rul. 58–315, 1958–1 C.B. 473.

30.2 Manufacturers; resale of articles purchased tax free. A company that purchases automotive parts or accessories tax free for further manufacture, but that sells some of these articles not used, may compute the tax on its resale of an obsolete model of a particlar article using the resale price and may separately elect to compute the tax on its resale of a current model of the same article using its purchase price. §48.4061(b)–1. (Secs. 4061, 4223; '54 Code.)

Rev. Rul. 78–206, 1978–1 C.B. 359.

30.3 Manufacturers; truck trailers; sales price; discounts. In determining the lowest price at which a distributor, a member of the same affiliated group of corporations as the manufacturer, sells truck trailers to independent dealers, certain discounts and allowances may be taken into account, but only if regularly given and not merely offered. §§48.4061(a)–1, 48.4216(b)–4. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 80–232, 1980–2 C.B. 316.

30.4 Manufacturer's use of articles; sale price. A manufacturer's "lowest established wholesale price" for articles used in the conduct of his business, and also regularly sold at wholesale, is the manufacturer's lowest established f.o.b. factory wholesale price at the time of the article's first taxable use. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1, 48.4218–5. (Secs. 4061, 4161, 4181, 4218; '54 Code.)

Rev. Rul. 72–186, 1972–1 C.B. 341.

30.5 Private foundation; self-dealing; different tax year. A disqualified person with tax year differing from that of the private foundation from which he borrows money computes the initial tax on self-dealing based upon his own tax year. §53.4941(a)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 75–391, 1975–2 C.B. 446

30.6 Private foundations; minimum investment return. The applicable percentage to be used by private foundations in determining minimum investment return for a taxable year beginning in 1972 has been changed in the case of private foundations organized after May 26, 1969, from 6.0 percent to 5.5 percent, and for foundations organized before May 27, 1969, from 4.5 percent to 4.125 percent. The applicable percentages for determining the minimum investment return for a taxable year beginning in 1973 are changed to 5.25 and 4.375 respectively; the applicable percentages for a taxable year beginning in 1974 are changed to 6.0 and 5.5 respectively. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 72–625, 1972–2 C.B. 604; Rev. Rul. 73–235, 1973–1 C.B. 519; Rev. Rul. 74–238, 1974–1 C.B. 326.

30.7 Retailers; trucks; glider kits. Tax bases are provided in 3 situations in which a truck tractor is overhauled through the use of a "glider kit." §145.4052–1. (Sec. 4052, '54 Code.)

Rev. Rul. 86–130, 1986–45 I.R.B. 5.

30.8 Tires; floor stocks; determination of weight. An alternative method of computing the floor stocks tax on tires is provided to retail tire dealers in lieu of determining the weight of the tires in their inventory to which the tax applies. §145.4–2. (Sec. 4071, '54 Code.)

Rev. Proc. 84–16, 1984–1 C.B. 432.

30.9 Use of restored semitrailers; exclusion for value of used components. Where a company incurs the tax imposed by section 4061(a)(1) by reason of his use of a semitrailer which he restored to a serviceable condition by the utilization of new parts and previously used components that are excludable in determining the sales price of trucks, buses, etc., the exclusion provided by section 4216(g) should be taken into account in determining the tax base for the semitrailer. §§48.4061(a)–1, 48.4218–5. (Secs. 4061, 4216, 4218; '54 Code.)

Rev. Rul. 69–186, 1969–1 C.B. 285.

30.10 Windfall profit; highest posted price. Guidance is provided in identifying the highest posted price for December 31, 1979, for crude oil of a particular grade and quality from a particular field. §§150.4986–1, 150.4988–1, 150.4989–1. (Sec. 601.105, S.P.R., Secs. 4986, 4988, 4989, '54 Code.)

Rev. Proc. 81–39, 1981–2 C.B. 595.

Conferences
(See: Appeals)

Constructive sales price
(See: Manufacturers)

Court decisions
(See specific subject headings)

Credits
(See: Refunds and credits)

Criminal prosecutions
(See also: Fraud; Suits)

34.1 Aiding revenue agent in accepting unlawful compensation. An individual accused of aiding a revenue agent in accepting unlawful compensation may properly be convicted of the offense despite the prior acquittal of the agent. (Sec. 7214, '54 Code.)

F.W. Standefer, 447 U.S.—, Ct. D. 2000, 1980–2 C.B. 379.

34.2 Appeal of court order dismissing indictment. An order dismissing an indictment against a taxpayer in one district so that a trial may be held in another district is not appealable. §39.145–1. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Parr, 351 U.S. 453, Ct. D. 1799, 1956–2 C.B. 988.

34.3 Evidence; conspiracy to evade wagering tax. Direct evidence showing that the banker and the owner of a proprietary interest in a lottery knew of their liability for the wagering tax is not necessary to sustain their conviction for conspiracy to evade such tax. However, the conviction of two minor clerical employees at the lottery headquarters, who were themselves not liable for the tax, is not warranted without direct proof that they knew of their employers' liability for such tax and of its nonpayment. The fact that the employees participated in concealing the lottery operation proved nothing as to their knowledge of their employers' tax liability. §44.4411–1. (Sec. 4411, '54 Code.)

Ingram, 360 U.S. 672, Ct. D. 1840, 1959–2 C.B. 334.

34.4 Evidence; documents illegally seized from third party. Evidence that was discovered as a result of an illegal seizure of documents from a third party, who was not before the court, may not be suppressed in a criminal trial as a Fourth Amendment violation, nor does the supervisory power of the federal courts extend to suppress such evidence.

Payner, U.S., Ct. D. 2001, 1980–2 C.B. 749.

34.5 Evidence; electronic eavesdropping in violation of Manual regulations. The Service monitored conversations between a Revenue Agent and a taxpayer later accused of offering the agent a bribe. The monitoring, while done in good faith, was in violation of Internal Revenue Manual regulations requiring specific prior authorization. Failure to comply with such regulations did not violate any provision of the Constitution or any Act of Congress, and recordings obtained during the monitoring need not be excluded from evidence.

Caceres, 440 U.S. 741, Ct. D. 1998, 1979–1 C.B. 465.

34.6 Evidence; failure to warn of constitutional rights. Documents and oral statements obtained from a taxpayer during a routine tax investigation conducted while the taxpayer was in jail serving a state sentence could not be used as evidence in a criminal prosecution for filing false claims for refunds since the Revenue Agent conducting the investigation failed to warn the taxpayer of his constitutional rights as required by the *Miranda* decision. (Sec. 7206, '54 Code.)

Mathis, 391 U.S. 1, Ct. D. 1922, 1968–2 C.B. 903.

34.7 Evidence; hearsay. A defendant may be required to stand trial for willful evasion of taxes and a conviction may be sustained even though indictment by the grand jury was based solely on the hearsay evidence of government agents. §39.145–1. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Costello, 350 U.S. 359, Ct. D. 1794, 1956–1 C.B. 639.

34.8 Evidence; remand for new trial. A case must be remanded to the District Court for the limited purpose of determining the truth of certain alleged voluntary disclosures made by corporate officers with a view to obtaining immunity prior to tax evasion prosecution where newly discovered evidence, adduced by the Government on its motion to remand, casts grave doubts as to the truth of these disclosures, tainting and rendering suspect the entire record. See 371 U.S. 341. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Shotwell Manufacturing Co., 355 U.S. 233, Ct. D. 1814, 1958–1 C.B. 535.

34.9 Evidence; self-incrimination. The taxpayers made disclosures under the Treasury Department's then voluntary disclosure policy (which promised immunity to taxpayers from criminal prosecution if the disclosure was made before investigation). Fraudulent disclosures were made by the taxpayers. The evidence disclosed was used at the trial in which taxpayers were convicted of willful attempted evasion of Federal income tax. *Held*, the disclosures are admissible in evidence where fraudulent. The admission of the disclosed evidence did not offend the self-incrimi-

nation clause of the Fifth Amendment. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Shotwell Manufacturing Co., 371 U.S. 341, Ct. D. 1876, 1963–1 C.B. 365.

34.10 Evidence; wagering tax returns. The rule in the *Marchetti* and *Grosso* cases that the Fifth Amendment is a defense for failure to comply with the wagering tax provisions may not be applied retroactively to overturn a conviction in which the defendants' wagering tax returns were introduced into evidence. §44.4401–1. (Secs. 4401, 7201; '54 Code.)

Mackey, 401 U.S. 667, Ct. D. 1945, 1971–1 C.B. 409.

34.11 Felony and misdemeanor statutes. Where the charge for tax evasion against a defendant was made a felony, he is not entitled to a jury instruction that he could be found guilty of a misdemeanor, even though the facts necessary to prove either charge would be the same. §39.145–1. (Secs. 145, 3616, '39 Code; Secs. 7201, 7207, 7210, '54 Code.)

Berra, 351 U.S. 131, Ct. D. 1797, 1956–1 C.B. 644.

34.12 Felony and misdemeanor statutes. A taxpayer who willfully attempted to evade Federal income taxes by filing a false return was properly convicted of a felony rather than a misdemeanor since the scope of the misdemeanor provision had been shrunk by a series of specific enactments that had the potency of implied repeal. §39.145–1. (Secs. 145, 3616(a), '39 Code; Secs. 7201, 7207, 7210, '54 Code.)

Achilli, 353 U.S. 373, Ct. D. 1810, 1957–2 C.B. 905.

34.13 Jury tampering. A new trial was granted to a convicted taxpayer in a tax evasion case where he discovered after the verdict that one of the jurors had been approached concerning the case and the F.B.I. had investigated the incident to see if there had been an attempted bribe. The evidence showed that the juror was subjected to extraneous influences and that the defendant was entitled to a new trial. §39.145–1. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Remmer, 347 U.S. 277, 350 U.S. 377, Ct. D. 1766, 1954–1 C.B. 146; Ct. D. 1795, 1956–1 C.B. 641.

34.14 Lesser-included offense jury charge. In a criminal prosecution for the felony offense of willfully attempting to evade and defeat income tax, the taxpayer was not entitled to a lesser-included offense charge of a misdemeanor under either section 7203 or 7207. A lesser-included offense charge is not proper where, on the evidence presented, the factual issues to be resolved by the jury are the same as to both the lesser and greater offenses. §301.7207–1. (Secs. 7201, 7203, 7207; '54 Code.)

Sansone, 379 U.S. 886, Ct. D. 1894, 1965–2 C.B. 451.

34.15 Limitation period; conspiracy to evade tax. A conspiracy to evade taxes by concealing holdout income from pinball machines continued beyond the filing of the last return where later overt acts (furnishing false records and statements) were committed within six years of the indictment in order to conceal such income until action thereon was barred, so that prosecution was timely under the six-year limitation period. The taxpayer was not placed in double jeopardy when the Court of Appeals modified its original order for an acquittal and entered a new one directing a retrial because the jury had not been properly instructed, since the original judgment had not become final prior to the rehearing. §39.145–1. (Secs. 145, 3748, '39 Code; Secs. 6531, 7201, '54 Code.)

Forman, 361 U.S. 416, Ct. D. 1843, 1960–1 C.B. 695.

34.16 Limitation period; extension. A timely filed complaint charging the taxpayer with willfully filing a false return is sufficient to bring about the nine-month extension of the period of limitations where it shows probable cause. (Sec. 6531, '54 Code.)

Jaben, 381 U.S. 214, Ct. D. 1902, 1965–2 C.B. 446.

34.17 Limitation period; fraudulent return. The six-year statute of limitations on a criminal prosecution for filing fraudulent returns begins to run from the date on which the return is actually filed, where an extension of time has been granted by the Commissioner, and not from the original due date of the return. (Secs. 6513, 6531; '54 Code.)

Habig, 390 U.S. 222, Ct. D. 1921, 1968–2 C.B. 589.

34.18 Meaning of "willfully." The word "willfully" as used in section 7206 means a voluntary, intentional violation of a known legal duty. (Sec. 7206, '54 Code.)

Pomponio, 429 U.S.—, Ct. D. 1981, 1976–2 C.B. 446.

34.19 Preliminary hearing; admissibility of evidence. It is not a violation of due process to deny a preliminary hearing based on the unsupported suspicions of the defendant to ascertain whether evidence taken in violation of defendant's rights before a 1952 Grand Jury was used directly or derivatively before a 1953 Grand Jury which returned indictment or to allow tainted evidence to be admitted where defendant's counsel had consciously and intentionally waived objection to its receipt. §39.145–1. (Secs. 145, 3793, '39 Code; Secs. 7201, 7206, '54 Code.)

Lawn, 355 U.S. 339, Ct. D. 1817, 1958–1 C.B. 540.

34.20 Withdrawal of plea after sentence. An indictment for tax fraud can be returned by a grand jury without any direction to do so by the Attorney General; since the evidence does not support a claim of manifest injustice, the taxpayer may not, after sentence, withdraw his plea of *nolo contendere*. (Sec. 3740, '39 Code; Sec. 7401, '54 Code.)

Sullivan, 348 U.S. 170, Ct. D. 1773, 1955–1 C.B. 544.

Crude oil windfall profit tax

(See: Windfall profit tax)

Deficiencies

36.1 Adjusted interest rate. The interest rate to be charged on underpayments or paid on overpayments after January 1976 will be determined not later than October 15, 1975, based on the adjusted prime rate charged by commercial banks during September 1975. (Sec. 6621, '54 Code.)

Rev. Rul. 75–165, 1975–1 C.B. 375.

36.2 Adjusted interest rate. The adjusted rate of interest on underpayments and overpayments has been established under section 6221(b). §301.6621–1. (Sec. 6621, '54 Code.)

Rev. Rul. 75–487, 1975–2 C.B. 488.
Rev. Rul. 77–411, 1977–2 C.B. 480.
Rev. Rul. 79–366, 1979–2 C.B. 402.
Rev. Rul. 81–260, 1981–2 C.B. 244.
Rev. Rul. 82–182, 1982–2 C.B. 399.
Rev. Rul. 83–76, 1983–1 C.B. 354.
Rev. Rul. 83–171, 1983–2 C.B. 252.
Rev. Rul. 84–66, 1984–1 C.B. 260.
Rev. Rul. 84–159, 1984–44 I.R.B. 12.
Rev. Rul. 85–47, 1985–1 C.B. 367.
Rev. Rul. 85–169, 1985–44 I.R.B. 15.
Rev. Rul. 86–57, 1986–16 I.R.B. 4.
Rev. Rul. 86–146, 1987–50 I.R.B. 5.

36.3 Advance payment. Where an advance payment of a tax deficiency can be assessed, such assessment shall be consistent with any designation of the payment as to tax and interest which was made by the taxpayer. An advance payment which is not assessed will be treated as a deposit made in the nature of a cash bond for the payment of taxes thereafter found to be due. Under the circumstances described the running of interest is terminated on so much of a tax deficiency as is satisfied by an advance payment at the date of payment or 30 days after the filing of a waiver of restrictions on assessments and collection, whichever is the earlier. Effective with respect to advance payment made after February 24, 1964. Treatment of advance payments prior to February 24, 1964 are set forth in Rev. Proc. 63–11 which superseded Rev. Proc. 58–18. Rev. Proc. 64–13 modified by Rev. Proc. 82–51. §§301.6213–1, 301.6601–1. (Sec. 601.602, S.P.R.; Secs. 6213, 6601, '54 Code.)

Rev. Proc. 63–11, 1963–1 C.B. 497; Rev. Proc. 64–13, 1964–1 (Part 1) C.B. 674.

36.4 Advance payments; interest accrual. Revised procedures are provided for taxpayers who anticipate that the Service will assert deficiencies to make remittances to stop the running of interest on the deficiencies. Rev. Proc. 82–51 superseded. §§301.6213–1, 301.6402–1, 301.6601–1, 301.6611–1, 301.6622–1. (Sec. 601.105, S.P.R.; Secs. 6213, 6402, 6601, 6611, '54 Code.)

Rev. Proc. 84–58, 1984–33 I.R.B. 9.

36.5 Bankruptcy; interest on taxes incurred by debtor in possession. Where an arrangement proceeding under Chapter XI of the Bankruptcy Act is terminated and a petition in bankruptcy is filed before taxes become payable, a superseding trustee is not liable for interest on taxes incurred by the debtor in possession during the arrangement proceeding. Since no interest on any of the taxes accrued beyond the period of the arrangement proceeding, no interest could accumulate on a trust fund composed of withholding and cabaret taxes incurred by the debtor in possession which did not become payable until after the arrangement proceeding was terminated. The superseding trustee is liable for penalties for failure to file timely returns. §§301.6011–1, 301.6601–1, 301.6659–1. (Secs. 6011, 6012, 6601, 6659; '54 Code.)

Nicholas, 384 U.S. 678, Ct. D. 1912, 1966–2 C.B. 511.

36.6 Bankruptcy; post-petition interest. Collectibility of post-petition interest and non-pecuniary loss penalties claimed against the estate of a bankrupt in proceedings under the Bankruptcy Act and in general receivership or assignment for the benefit of creditor cases. G.C.M. 21860 and Rev. Rul. 62–96 superseded. §§48.6675–1, 301.6601–1, 301.6651–1—301.6653–1, 301.6656–1—301.6658–1, 301.6672–1—301.6674–1, 301.6676–1, 301.6871(a)–2. (Secs. 6601, 6651—6653, 6656—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 68–574, 1968–2 C.B. 595.

36.7 Bankruptcy; post-petition interest. Non-pecuniary loss penalties and post-petition interest will not be set off against funds due a bankrupt or insolvent taxpayer or estate by the U.S. where such penalties or interest would not be collectible as a claim against the bankrupt or insolvent estate. Rev. Rul. 56–162 revoked. §§48.6675–1, 301.6601–1—301.6871(a)–2 and intermediate sections. (Secs. 6601, 6651—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 71–31, 1971–1 C.B. 408.

36.8 Barred from assessment; offset against overpayment. Interest and penalties barred by the statute from assessment will be considered in determining the amount of an overpayment allowable on the basis of a timely filed claim for the same taxable year and the same type of tax. §301.6402–1. (Sec. 3770, '39 Code; Sec. 6402, '54 Code.)

Rev. Rul. 56–492, 1956–2 C.B. 949.

36.9 Interest; changes under 1954 Code. The provisions of the Internal Revenue Code of 1954 relating to interest on underpayment, nonpayment, overpayment, or extensions of time for payment, of tax are explained. (Secs. 6601, 6611; '54 Code.)

Rev. Rul. 54–426, 1954–2 C.B. 39.

36.10 Interest; collected taxes. Where a taxpayer refuses to pay the so-called "collected" taxes to a collecting agency the tax is to be assessed directly against the taxpayer; there will be no basis for assertion of a delinquent filing penalty. However, interest on the amount of unpaid tax will be assessed from the date the tax should have been paid to the collecting agency to the date when payment of the tax is made. Amplified to provide that interest is due on a delinquent payment irrespective of whether paid to the collecting agent or whether direct assessment of the tax is made by the Service. §301.6601–1. (Secs. 4291, 6601, 6651; '54 Code.)

Rev. Rul. 58–300, 1958–1 C.B. 454; Rev. Rul. 59–306, 1959–2 C.B. 422.

36.11 Interest; partial payment allocation. A partial payment of assessed tax, penalty, and interest made by a cash-method taxpayer with directions as to its application will be so applied. A partial payment, on assessed deficiencies or deficiencies mutually agreed to but unassessed, received without instruction for its application will be applied to tax, penalty, and interest in that order, starting with the earliest period. Not applicable to collected excise taxes. Rev. Rul. 58–239 superseded. Modified by Rev. Rul. 79–284. §301.6601–1. (Sec. 6601, '54 Code.)

Rev. Rul. 73–305, 1973–2 C.B. 43.

36.12 Interest; partial payment allocation. Voluntary partial payments of assessed tax, penalty, and interest will be applied as designated by the taxpayer. If no designation is made, the payments will be allocated to tax, penalty, and interest in a manner serving the best interest of the Service. Rev. Rul. 73–305 modified. §301.6601–1. (Secs. 163, 6601; '54 Code.)

Rev. Rul. 79–284, 1979–2 C.B. 83.

36.13 Interest; restrictions on credit or refund. Interest paid on additional gasoline tax, which was assessed as a result of failure to obtain exemption certificates for tax-free sales of gasoline to municipalities, shall, upon presentment of the required exemption certificates, be credited or refunded. The restriction on interest refers to interest allowable on overpayments under the provisions of section 6611 and not to the interest on underpayments imposed by section 6601. §§48.6416(b)–2, 301.6402–1. (Secs. 6402, 6416; '54 Code.)

Rev. Rul. 66–343, 1966–2 C.B. 503.

36.14 Interest; underwithholding of windfall profit tax by first purchaser. A first purchaser who, in good faith reliance on an exemption certificate, does not withhold windfall profit tax is not liable for interest, but a first purchaser who fails to withhold through its own error is liable for interest from the due date of the return to the date the tax is paid even though the underwithholding is corrected through adjustments in subsequent quarters. §§51.4986–1, 51.4995–1, 51.4996–1, 51.4997–1, 301.6601–1. (Secs. 4986, 4995, 4996, 4997, 6601; '54 Code.)

Rev. Rul. 84–166, 1984–48 I.R.B. 25.

36.15 Interest; underwithholding of windfall profit tax by first purchaser. The first purchaser of crude oil is liable for interest on amounts of windfall profit tax underwithheld by its own error even though the producer's tax liability is later extinguished by application of the net income limitation or a claim for exemption. §§51.4986–1, 51.4988–1, 51.4991–1, 51.4995–1, 51.4996–1, 51.4997–1, 301.6601–1. (Secs. 4986, 4988, 4991, 4995, 4996, 4997, 6601; '54 Code.)

Rev. Rul. 84–167, 1984–48 I.R.B. 27.

36.16 Interest rate. Examples are provided for the computation of the 9 percent interest rate on underpayments and overpayments of tax, effective on July 1, 1975, under the provisions of section 6621 as added by Pub. L. 93–625. §§301.6332–1, 301.6601–1, 301.6602–1, 301.6611–1, 301.7426–1. (Secs. 6332, 6601, 6602, 6611, 6621, 7426; '54 Code.)

Rev. Rul. 75–58, 1975–1 C.B. 374.

36.17 Interest rate; daily compounding rules. Uniform rates and procedures are set forth for computation of interest under the compounding rules established under section 6622. §301.6621–1. (Sec. 601.104, S.P.R.; Secs. 6621, 6622, '54 Code.)

Rev. Proc. 83–7, 1983–1 C.B. 583.

36.18 Notice; addition to tax; waiver of restrictions. A statutory notice of deficiency must be issued to assess and collect the addition to the tax for late filing by a taxpayer who has signed a waiver of restrictions on assessment and collection with respect to a deficiency but has refused to sign a waiver of the addition to tax for late filing. §§301.6211–1, 301.6213–1, 301.6659–1. (Secs. 6211, 6213, 6659; '54 Code.)

Rev. Rul. 78–20, 1978–1 C.B. 441

36.19 Notice; jeopardy assessment. The tax due upon the jeopardy termination of a taxpayer's taxable year is subject to a deficiency notice as a prerequisite to levy and seizure of the taxpayer's property. §301.6861–1. (Secs. 6211, 6851, 6861; '54 Code.)

Laing, 423 U.S. 161, Ct. D. 1973, 1976–1 C.B. 388.

36.20 Notice; taxpayer's last known address. The address of the taxpayer's duly authorized representative shall be regarded as the last known address of the taxpayer in cases where, subsequent to the date on which the taxpayer files a return for the taxable year, or concurrently with such filing, he files a power of attorney which authorizes the designated attorney to represent him and requests that all communications concerning his tax matters with respect thereto, or concerning a proposed deficiency in tax for that taxable year, be mailed to his attorney's address. §301.6212–2. (Sec. 601.103, S.P.R.; Sec. 6212, '54 Code.)

Rev. Proc. 61–18, 1961–2 C.B. 550.

36.21 Penalties; failure to collect or pay; stay of collection. The bond and sureties requirements of reg. 301.7101–1 will apply to situations involving stay of collection of the 100 percent penalty assessment of section 6672. §§301.6672–1, 301.7101–1. (Sec. 6672, 7101; '54 Code.)

Rev. Rul. 79–170, 1979–1 C.B. 437.

36.22 Priority; claims against an estate. Claims against a decedent's estate for funeral and administrative expenses and a family allowance required to be paid by state law have priority over the tax claims of the government for which the government has no lien. However, such tax claims are superior to claims against the estate for doctor bills from the decedent's last illness and wages due a household employee. §301.6871(a)–2. (Sec. 6871, '54 Code.)

Rev. Rul. 80–112, 1980–1 C.B. 306.

36.23 Restricted interest. Guides and instructions for the computation of restricted interest are set forth. Modified to provide that rules regarding restriction of interest are not applicable where one taxpayer's overpayment is credited, with his consent to another taxpayer's deficiency. Modified by Rev. Procs. 83–58 and 84–66. §§301.6601–1, 301.6611–1. (Sec. 601.104, S.P.R.; Sec. 3771, '39 Code; Secs. 6601, 6611, '54 Code.)

Rev. Proc. 60–17, 1960–2 C.B. 942; Rev. Proc. 65–20, 1965–2 C.B. 1003.

36.24 Restricted interest. If an overpayment is applied as credit to unpaid interest, penalty, or addition to tax for the same year and type of tax, interest is allowed from the date of overpayment to the date of assessment of the amount to which the credit is applied. Rev. Proc. 60–17 modified. §301.6611–1. (Sec. 601.104, S.P.R.; Sec. 6611, '54 Code.)

Rev. Proc. 83–58, 1983–2 C.B. 575.

Delegation of authority

(See: Administration)

Disclosure of information

(See: Publicity of information)

Elections

(See also specific subject headings)

38.1 Interest equalization; finance companies; extension of time. The time for corporations to elect or to give notice pursuant to certain provisions of the Interest Equalization Tax Extension Act of 1967 is extended until 30 days after the issuance of applicable regulations. §§147.2–1, 147.7–6. (Secs. 4915, 4920; '54 Code.)

Rev. Rul. 68–615, 1968–2 C.B. 565.

38.2 Sales price; articles purchased tax free. A company that purchases automotive parts or accessories tax free for further manufacture, but that sells some of these articles not used, may compute the tax on its resale of an obsolete model of a particlar article using the resale price and may separately elect to compute the tax on its resale of a current model of the same article using its purchase price. §48.4061(b)–1. (Secs. 4061, 4223; '54 Code.)

Rev. Rul. 78–206, 1978–1 C.B. 359.

38.3 Sales price; intercompany sales; firearms. Methods are provided for determining the constructive sales price in computing the manufacturers excise tax on sales at less than arm's length and less than fair market price between commonly controlled companies. Rev. Rul. 78–10 modified. §§48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 48.4216(b)–2. (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 82–211, 1982–2 C.B. 296.

Enrollment

(See: Attorneys and agents)

Evasion of tax

(See: Fraud)

Examination of records and returns

(See: Books and records; Returns)

Exemptions

(See specific subject headings)

Extension of time

42.1 Communications and transportation tax returns. The policy is set forth under which District Directors have been delegated authority to grant extensions of time for filing returns and making payment of the communications and transportation taxes, and for making monthly deposits of such taxes. §§130.73, 145.53. (Secs. 3467, 3469, 3475, '39 Code; Secs. 4262, 4271, 6071, '54 Code.)

Rev. Rul. 54–361, 1954–2 C.B. 418.

42.2 Filing; failure to pay penalty. The penalty imposed by section 6651 for failure to pay tax timely, will be applied after November 24, 1975, to any other Federal tax for which a taxpayer is granted an extension of time to file a return. §§20.6081–1, 20.6151–1, 20.6161–1, 301.7805–1. (Secs. 6081, 6151, 6161, 7805; '54 Code.)

Rev. Rul. 75–364, 1975–2 C.B. 466.

42.3 Interest equalization; election; financing companies. The time for corporations to elect or to give notice pursuant to certain provisions of the Interest Equalization Tax Extension Act of 1967 is extended until 30 days after the issuance of applicable regulations. §§147.2–1, 147.7–6. (Secs. 4915, 4920; '54 Code.)

Rev. Rul. 68–615, 1968–2 C.B. 565.

42.4 Limitation period; assessment; authority to sign consent. Factual situations illustrate which individuals are authorized to sign consents to extend the time for the assessment of tax. §§301.6061–1 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 83–41, 1983–1 C.B. 349.

42.5 Limitation period; Form 872–A; assessments. Conditions are set forth with respect to the acceptance by Appeals officials and District Directors of Internal Revenue of Form 872–A, Special Consent to Extend the Time to Assess Tax. Form 872–A, accepted in place of Form 872, relieves taxpayers and the Service from the inconvenience of obtaining renewal consents. Rev. Proc. 71–11 superseded. §301.6501(c)–1. (Sec. 601.105, S.P.R.; Sec. 6501, '54 Code.)

Rev. Proc. 79–22, 1979–1 C.B. 563.

Facilities and services

(See: Communications; Transportation)

Firearms, shells, etc.

(See: Manufacturers)

Foreign insurance policies

46.1 Cancelled or amended; reissued. Two situations illustrate the tax consequences when a foreign insurance policy is originally issued for one amount, is subsequently cancelled and then is reissued for a lesser amount or is merely amended to show a lesser amount. S.T. 689 superseded. §46.4371–3. (Sec. 4371, '54 Code.)

Rev. Rul. 70–215, 1970–1 C.B. 238.

46.2 Continental shelf operations. A foreign insurance policy covering oil drilling operations on the Continental Shelf is subject to the tax imposed by section 4371. (Sec. 4372, '54 Code.)

Rev. Rul. 56–505, 1956–2 C.B. 891.

46.3 Coverage by foreign subsidiary. A contract under which a wholly owned foreign subsidiary, engaged exclusively in providing insurance coverage to the parent and its affiliates, receives a premium to insure the company and its domestic affiliates against certain high risk casualties is not a contract of insurance subject to tax. §46.4371–2 (Secs. 4371, 4372; '54 Code.)

Rev. Rul. 78–277, 1978–2 C.B. 268.

46.4 Coverage provided only to shareholders. The tax applies to a contract of insurance issued by a foreign company that provides insurance against certain risks incurred in the petroleum business only to its 31 unrelated shareholders and their subsidiaries and affiliates, none of which owns a controlling interest and among which the economic risk of loss can be shifted and distributed. Rev. Rul. 77–316 distinguished. §46.4371–2. (Secs. 162, 4371; '54 Code.)

Rev. Rul. 78–338, 1978–2 C.B. 107.

46.5 Exemption; based on treaty provisions. Instructions are provided for establishing an exemption from the tax on insurance policies issued by a foreign insurer or reinsurer when such exemption is based on the provisions of a tax treaty. Rev. Proc. 81–2 superseded. §§46.4371–2, 46.4374–1. (Sec. 601.403, S.P.R.; Secs. 4371, 4374, '54 Code.)

Rev. Proc. 84–82, 1984–50 I.R.B. 38.

46.6 Exemption; based on treaty provisions; refund. Instructions are provided for claiming a refund of an overpayment of tax on insurance policies issued by a foreign insurer or reinsurer, if such claim is based on the provisions of a treaty. §§46.4371–2, 46.4374–1. (Sec. 601.403, S.P.R.; Secs. 4371, 4374, '54 Code.)

Rev. Proc. 81–3, 1981–1 C.B. 618.

46.7 Exemption; Free Zone of Colon. The Free Zone of Colon and its agencies and officers are exempt from the taxes on communications, foreign insurance policies, and use of highway motor vehicles, the legal incidence of which would otherwise fall on them, in respect to transactions arising in the performance of their official functions for which payments are made from funds authorized and approved for such use by the Free Zone. Rev. Rul. 58–510 superseded. §§41.4481–1, 46.4371–2, 49.4251–1. (Secs. 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–476, 1975–2 C.B. 436.

46.8 Financial organization wholly owned by foreign governments. A financial organization that is wholly owned and controlled by foreign governments and cannot independently exercise any substantial powers binding on its member countries is not a foreign government. Rev. Rul. 75–298 clarified. (Secs. 892, 893, 4372; '54 Code.)

Rev. Rul. 77–41, 1977–1 C.B. 226.

46.9 Foreign governments. Ambassadors, ministers, other duly accredited diplomatic representatives of foreign governments, and certain members of their households, attaches, secretaries, clerks, and officers of missions to the United Nations and the Organization of American States serving in a representative capacity and their family members living with them, provided they are not U.S. citizens or permanent residents of the U.S. in immigrant status and who are nationals of the country where employed, are exempt from taxes on foreign insurance policies. Rev. Rul. 296 superseded. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54 Code.)

Rev. Rul. 73–198, 1973–1 C.B. 425.

46.10 Foreign governments; diplomats; British Commonwealth of Nations. A national of one of the member nations of the British Commonwealth of Nations employed by the diplomatic mission of another member nation is considered to be a national of the employing country for purposes of the exemption from excise taxes extended to diplomatic representatives of foreign governments. Rev. Rul. 59–61 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–389, 1975–2 C.B. 418.

46.11 Foreign governments; nonmember observers to United Nations. The exemption from certain Federal excise taxes extended to officers, and their families, of missions serving in a representative capacity to the United Nations does not apply to permanent observers sent to the United Nations by nonmember countries. Amplified by Rev. Rul. 80–89. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–203, 1975–1 C.B. 336.

46.12 Foreign governments; United Nations Secretariat. The exemptions from the federal excise taxes referred to in Rev. Rul. 73–198 apply to the Secretary-General of the United Nations, Under Secretaries-General, Assistant Secretaries-General of the United Nations, and officials of equivalent rank who possess diplomatic privileges and immunities. However, the exemptions do not apply to members of the United Nations Secretariat. Rev. Rul. 73–198 amplified. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 80–89, 1980–1 C.B. 238.

46.13 International Bank for Reconstruction and Development. By virtue of the immunity provisions contained in the agreements establishing the International Bank for Reconstruction and Development and certain other international organizations, certain transactions involving such organizations are exempt from the tax imposed on policies issued by foreign insurers. §47.4371–1. (Sec. 4371, '54 Code.)

Rev. Rul. 62–56, 1962–1 C.B. 272.

46.14 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SCALANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and

36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71-235 superseded. §§41.4481-1, 46.4371-2, 48.4041-1, 48.4041-9, 48.4061(a)-1, 48.4071-1, 48.4081-1, 48.4091-1, 48.4161(a)-1, 48.4161(b)-1, 48.4181-1, 49.4251-1, 49.4261-1, 145.4-1, 154.1-1, 154.2-1, 154.3-1, (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78-153, 1978-1 C.B. 315.

46.15 Premium paid; ceding commissions. Computation of the "premium paid" for purposes of section 4371 is explained for reinsurance and modified coinsurance arrangements under which the amount of premium payments to a foreign reinsurer or coinsurer is reduced for the domestic insurer's ceding commission and the foreign insurer's proportionate share of losses and loss adjustment expenses. §46.4371-3. (Secs. 4371, 4372; '54 Code.)

Rev. Rul. 79-138, 1979-1 C.B. 359.

46.16 Premium paid; excise or income taxes; with or without agent in U.S. A foreign insurance company, which is not engaged in the conduct of trade or business in the U.S., reinsures risk that were initially assumed by other insurance companies and that are located in the U.S. The policies are neither signed nor countersigned in the U.S. by any officer or agent of the foreign insurance company. The premiums paid on such policies are subject to the excise tax imposed by section 4371(3). The premiums received are not subject to either taxation under section 881 or withholding under section 1442. I.T. 1359 and I.T. 3061 amplified and superseded. §46.4371-2. (Secs. 881, 1441, 1442, 4371; '54 Code.)

Rev. Rul. 80-222, 1980-2 C.B. 211.

46.17 Premium paid; excise or income taxes; with or without agent in U.S. A foreign insurance company that is not licensed in a particular state conducts a surplus lines insurance business in that state through a licensed broker that acts as the company's agent, regularly signs and countersigns policies, and settles losses arising from such policies. The excise tax imposed by section 4371 does not apply to premiums paid to the foreign insurance company on such policies. §46.4371-3. (Secs. 842, 864, 4371, 4373; '54 Code.)

Rev. Rul. 80-225, 1980-2 C.B. 318.

46.18 Premiums for extended coverage endorsements. The additional premiums paid for extended coverage endorsements which are subsequently attached to foreign marine and war risks policies originally issued to cover risks occurring wholly or partly within the U.S. and under which the insurer was committed to accept such endorsements are subject to the tax. §145.5-1. (Sec. 4371, '54 Code.)

Rev. Rul. 69-100, 1969-1 C.B. 289.

46.19 Puerto Rican insurance company. Since Puerto Rico is not a State or Territory of the U.S., a Puerto Rican insurance company is a foreign insurer. Amplified by Rev. Rul. 79-193. §43.4371-1. (Sec. 4371, '54 Code.)

Rev. Rul. 59-148, 1959-1 C.B. 446.

46.20 Puerto Rican insurance company. Life insurance policies issued to residents of any state or territory of the U.S. or the District of Columbia by a Puerto Rican insurer that is not authorized to do business in any state or territory of the U.S. or the District of Columbia are subject to the tax imposed by section 4371. Policies issued by the same insurer to Puerto Rican residents are not subject to the tax. Rev. Rul. 59-148 amplified. §46.4371-2. (Secs. 4371, 4372, 7701; '54 Code.)

Rev. Rul. 79-193, 1979-1 C.B. 359.

46.21 Reinsurance; indemnity bond v. insurance policy. A domestic corporation that maintains disability plans covering its U.S. citizen or resident employees and former employees entered into a contract with a foreign insurer that is neither doing business nor authorized to do business in the U.S. In return for an actuarially computed annual payment, the insurer, which is not a party to the plans, indemnifies the corporation for all required plan payments. It incurs no liability to the employees or former employees and is responsible for neither plan performance failures nor the application or disposition of money paid to the corporation under the contract. The insurer has the right to audit claims against the plans and to protest what it feels are improper payments. The contract is a policy taxable under section 4371(2). §46.4371-2. (Secs. 4371, 4372; '54 Code.)

Rev. Rul. 80-95, 1980-1 C.B. 252.

46.22 Reinsurance contracts. A policy of reinsurance issued by a foreign insurer covering any of the hazards, risks, losses, or liabilities described in section 4371(1) or (2) is subject to tax, regardless of whether the primary insurance policy was issued by a domestic or foreign insurer. (Sec. 4371, '54 Code.)

Rev. Rul. 58-612, 1958-2 C.B. 850.

46.23 Relief from liability for tax. A procedure is set forth that will relieve a person otherwise liable for the excise tax imposed by section 4371 on foreign insurance policies from such liability on policies of the type described in Rev. Rul. 80-225. §§46.4371-2, 46.4374-1. (Sec. 601.105, S.P.R.; Secs. 4371, 4374, '54 Code.)

Rev. Proc. 81-21, 1981-1 C.B. 691.

46.24 Return and payment of tax. Situations involving the application of section 804 of the Excise tax Reduction Act of 1965, which amends section 4371 to provide that the tax on policies issued by foreign insurers shall be computed on the premium paid in lieu of the premium charged, are discussed. §145.5-1. (Sec. 4371, '54 Code.)

Rev. Rul. 66-197, 1966-2 C.B. 478.

46.25 Risks wholly or partly in U.S. The applicability of the documentary stamp tax with respect to insurance policies issued to foreign and domestic insureds by foreign insurers in connection with risks that are wholly or partly in the U.S. is discussed. (Sec. 4371, '54 Code.)

Rev. Rul. 57-257, 1957-1 C.B. 417.

46.26 Shipments from foreign country. Where the "insured" is a domestic corporation, partnership, or individual resident of the U.S., the documentary stamp tax applies with respect to a foreign insurance policy covering property shipped from a foreign country to the U.S., if the coverage continues beyond the place of unloading at the port of entry. (Sec. 4371, '54 Code.)

Rev. Rul. 57-256, 1957-1 C.B. 416.

46.27 Shipowners. Application for and acceptance of membership in a foreign mutual assurance association of shipowners who enter their ships in the association for protection and/or indemnity purposes constitute a contract of casualty insurance. Advance calls and supplemental calls paid at the beginning of and during each contract year, based on estimated liabilities and expenses and adjusted at the end of each year, constitute premiums paid and are subject to tax only when the amount due for the year is finally determined. Rev. Rul. 57-406 superseded. §§46.4371-2, 46.4374-1. (Secs. 4371, 4372, 4374; '54 Code.)

Rev. Rul. 76-447, 1976-2 C.B. 357.

46.28 Shipowners; advance and supplemental calls. Procedures are set forth for reporting and paying excise tax on advance and supplemental calls paid to a foreign mutual shipowners association and the filing of claims for refund on

the return of calls. §§46.4371-2, 46.4374-1. (Sec. 601.105, S.P.R.; Secs. 4371, 4374, '54 Code.)

Rev. Proc. 81-59, 1981-2 C.B. 679.

46.29 Shipowners; advance and supplemental calls. Advance and supplemental calls paid to a foreign mutual shipowners association are premium payments and subject to the tax imposed by section 4371 at the time paid. Rev. Rul. 76-447 modified and Rev. Rul. 69-101 revoked. §§46.4371-2, 46.4374-1, 301.7805-1. (Secs. 4371, 4374, 7805; '54 Code.)

Rev. Rul. 81-280, 1981-2 C.B. 215.

46.30 State instrumentality. The documentary stamp tax applies to each policy of insurance issued by a foreign insurer to a State or its agency or instrumentality. If the policy is purchased in the exercise of a government function, the State is not liable, but the insurer or its agent has to pay the tax. (Sec. 4371, '54 Code.)

Rev. Rul. 56-259, 1956-1 C.B. 530.

46.31 Two policies; coverage within and without U.S. An insurance policy issued by a foreign insurance company to cover a domestic aviation company's aircraft while they are operated or situated within the U.S. is subject to the tax, but the tax does not apply to a separate policy issued by the foreign insurer to cover the same aircraft while they are outside the U.S. §46.4371-2. (Sec. 4371, '54 Code.)

Rev. Rul. 73-362, 1973-2 C.B. 367.

Foreign securities
(See: Interest equalization tax)

Forms
(See also: Returns)

48.1 637; tax-free transactions; revocation and reregistration. Forms 637, Registration for Tax-Free Transactions under chapter 32 of the Internal Revenue Code, issued before January 23, 1970, are revoked effective December 31, 1973. All affected persons, wishing to engage in tax-free sales and purchases, must reregister by executing a new Form 637 after June 25, 1973, and before January 1, 1974. Rev. Proc. 73-21 provides instructions and procedures for reregistering. §§48.4101-1, 148.1-3. (Sec. 601.402, S.P.R.; Secs. 4101, 4221, 4222, '54 Code.)

Announcement 73-68, 1973-1 C.B. 743; Rev. Proc. 73-21, 1973-2 C.B. 471.

48.2 656; offers in compromise. Form 656, Offer in Compromise, will be used in submitting all offers in compromise. It superseded prior Form 656 used for submitting cash offers and Form 656-C used for submitting deferred payment offers. (Sec. 601.203, S.P.R.; Sec. 7122, '54 Code.)

Rev. Proc. 57-41, 1957-2 C.B. 1119.

48.3 720; entries; limitation period for assessment and collection. Where a person filing Form 720, Quarterly Federal Excise Tax Return, makes no entry concerning his liability for one or more categories of tax, the return so filed will not constitute a return as to the categories omitted for purposes of the limitation on assessment and collection of tax. (Rev. Rul. 58-274). Amplified to provide that the entry on any line of the word "none" or "zero" constitutes the filing of a return for that category of tax to which that line relates; the word "none" written across the entire length of the form or in the upper summary portion of the form in such a manner that it clearly indicates a denial of liability for all categories of tax listed

constitutes the filing of a return. Rev. Rul. 59–366 amplified by Rev. Rul. 60–312. §§301.6501(a)–1, 301.6501(c)–1. (Sec. 6501, '54 Code.)

Rev. Rul. 58–274, 1958–1 C.B. 495; Rev. Rul. 59–366, 1959–2 C.B. 418; Rev. Rul. 60–312, 1960–2 C.B. 398.

48.4 872–A; Limitation period extension; assessments. Conditions are set forth with respect to the acceptance by Appeals officials and District Directors of Internal Revenue of Form 872–A, Special Consent to Extend the Time to Assess Tax. Form 872–A, accepted in place of Form 872, relieves taxpayers and the Service from the inconvenience of obtaining renewal consents. Rev. Proc. 71–11 superseded. §301.6501(c)–1. (Sec. 601.105, S.P.R.; Sec. 6501, '54 Code.)

Rev. Proc. 79–22, 1979–1 C.B. 563.

48.5 872–B; limitation period; assessment; parent and subsidiaries. Conditions are prescribed under which the Service will accept one properly executed Form 872–B, Consent Fixing Period of Limitation Upon Assessment of Miscellaneous Excise Taxes, covering a parent corporation and any or all of its subsidiary corporations. §§301.6501(c)–1, 301.6511(c)–1. (Sec. 601.105, S.P.R.; Sec. 6501, 6511 '54 Code.)

Rev. Proc. 72–38, 1972–2 C.B. 813.

48.6 872–B; limitation period; assessment; parent and subsidiaries. Less than wholly owned subsidiaries may be included in multiple consents executed for parent and subsidiaries. Rev. Proc. 72–38 clarified. §§301.6501(c)–1, 301.6511(c)–1. (Sec. 601.105, S.P.R.; Secs. 6501, 6511, '54 Code.)

Rev. Proc. 82–6, 1982–1 C.B. 409.

48.7 2297; waiver of registered notice of disallowance. A taxpayer may execute a waiver, Form 2297, Waiver of Registered Mail Notification of Claim Disallowance, of the requirement that a registered notice of disallowance of a claim be issued where an agreement is secured at the conclusion of an investigation or conference. A taxpayer may request the opportunity to execute the waiver at any time prior to issuance of the registered notice. §301.6532–1. (Sec. 601.602, S.P.R.; Sec. 6532, '54 Code.)

Rev. Proc. 57–12, 1957–1 C.B. 740.

48.8 6248; corrected; windfall profit tax. Procedures are established for filing corrected Forms 6248, Annual Information Return of Windfall Profit Tax, that require net change figures instead of corrected amounts be furnished. §51.4997–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)

Rev. Proc. 83–86, 1983–2 C.B. 604.

48.9 Bulk quantities to preparers; shipping charge. The handling and shipping charge for furnishing bulk quantities of forms to paid preparers is adjusted. Rev. Proc. 81–47 superseded. (Sec. 601.602, S.P.R.)

Rev. Proc. 82–54, 1982–2 C.B. 845.

48.10 Computer-prepared and computer-generated. Conditions are prescribed under which the Service will accept computer-prepared tax forms and computer-generated tax forms and schedules. Rev. Proc. 79–58 superseded. (Sec. 601.602, S.P.R.; Secs. 6001, 6011, '54 Code.

Rev. Proc. 80–48, 1980–2 C.B. 792.

48.11 Exemption certificates; acceptable form. For purposes of the various manufacturers and retailers taxes, any form of exemption certificate that includes all the information required by the regulations is acceptable. §§48.4041–8, 48.4041–9, 48.4073–3, 48.4083–1, 48.4093–1, 142.1–1, 145.4–1, 148.1–4, 154.1–1. (Secs. 4041, 4055, 4056, 4057, 4061, 4063, 4073, 4083, 4093, 4221; '54 Code.)

Rev. Rul. 74–472, 1974–2 C.B. 362

48.12 Exemption certificates; time for filing. Where sales are regularly or frequently made by the manufacturer to a purchaser for any exempt use for which the applicable regulations prescribe an exemption certificate, a certificate covering all orders for a specified period not to exceed four-calendar quarters will be acceptable. (Secs. 4055, 4056, 4221; '54 Code.)

Rev. Proc. 64–37, 1964–2 C.B. 964.

48.13 Magnetic tape; windfall profit tax. Requirements and conditions are updated for the filing of annual information returns for windfall profit tax on magnetic tape. Rev. Proc. 84–31 superseded. §51.4997–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)

Rev. Proc. 84–81, 1984–49 I.R.B. 8.

48.14 Magnetic tape; windfall profit tax. Requirements and conditions are updated for the filing of annual information returns for windfall profit tax on magnetic tape. Rev. Proc. 84–81 superseded. §51.4997–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)

Rev. Proc. 86–7, 1986–6 I.R.B. 28.

48.15 Reproduction; copyright. No copyright may be obtained by a private person for any Federal tax form or any reproduction of such form. Persons reproducing these forms commercially for sale to the public should not include in advertising matter, issued to promote such sale, anything which gives the impression that these forms have been the subject of a copyright. §39.54–1. (Sec. 54, '39 Code; Sec. 6018, '54 Code.)

Rev. Rul. 54–166, 1954–1 C.B. 83.

Fraud

(See also: Criminal prosecutions; Penalties)

50.1 Evidence; hearsay. A defendant may be required to stand trial for willful evasion of taxes and a conviction may be sustained even though indictment by the grand jury was based solely on the hearsay evidence of government agents. §39.145–1. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Costello, 350 U.S. 359, Ct. D. 1794, 1956–1 C.B. 639.

50.2 Evidence; preliminary hearing. It is not a violation of due process to deny a preliminary hearing based on the unsupported suspicions of the defendant to ascertain whether evidence taken in violation of defendant's rights before a 1952 Grand Jury was used directly or derivatively before a 1953 Grand Jury which returned indictment or to allow tainted evidence to be admitted where defendant's counsel had consciously and intentionally waived objection to its receipt. §39.145–1. (Secs. 145, 3793, '39 Code; Secs. 7201, 7206, '54 Code.)

Lawn, 355 U.S. 339, Ct. D. 1817, 1958–1 C.B. 540.

50.3 Evidence; voluntary disclosure policy. The taxpayers made disclosures under the Treasury Department's then voluntary disclosure policy (which promised immunity to taxpayers from criminal prosecution if the disclosure was made before investigation). Fraudulent disclosures were made by the taxpayers. The evidence disclosed was used at the trial in which taxpayers were convicted of willful attempted evasion of Federal income tax. *Held*, the disclosures are admissible in evidence where fraudulent. The admission of the disclosed evidence did not offend the self-incrimination clause of the Fifth Amendment. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Shotwell Manufacturing Co., 371 U.S. 341, Ct. D. 1876, 1963–1 C.B. 365.

50.4 Felony and misdemeanor statutes. A taxpayer who willfully attempted to evade Federal income taxes by filing a false return was properly convicted of a felony rather than a misdemeanor since the scope of the misdemeanor provision had been shrunk by a series of specific enactments that had the potency of implied repeal. §39.145–1. (Secs. 145, 3616, '39 Code; Secs. 7201, 7206, 7210, '54 Code.)

Achilli, 353 U.S. 373, Ct. D. 1810, 1957–2 C.B. 905.

50.5 Felony and misdemeanor statutes; jury instruction. Where the charge for tax evasion against a defendant was made a felony, he is not entitled to a jury instruction that he could be found guilty of a misdemeanor, even though the facts necessary to prove either charge would be the same. §39.145–1. (Secs. 145, 3616, '39 Code; Secs. 7201, 7206, 7210, '54 Code.)

Berra, 351 U.S. 131, Ct. D. 1797, 1956–1 C.B. 644.

50.6 Lesser-included offense; jury charge. In a criminal prosecution for the felony offense of willfully attempting to evade and defeat income tax, the taxpayer was not entitled to a lesser-included offense charge of a misdemeanor under either section 7203 or 7207. A lesser-included offense charge is not proper where, on the evidence presented, the factual issues to be resolved by the jury are the same as to both the lesser and greater offenses. §301.7207–1. (Secs. 7201, 7203, 7207; '54 Code.)

Sansone, 379 U.S. 886, Ct. D. 1894, 1965–2 C.B. 451.

50.7 Meaning of "willfully". The word "willfully" as used in section 7206 means a voluntary, intentional violation of a known legal duty. (Sec. 7206, '54 Code.)

Pomponio, 429 U.S.—, Ct. D. 1981, 1976–2 C.B. 446.

50.8 Meaning of "willfully"; felony or misdemeanor. The word "willfully" has the same meaning in section 7206 under which it is a felony for a person to make and subscribe to a return or document which he does not believe to be true and correct in every material matter as it does in section 7207 under which it is a misdemeanor for a person to deliver or disclose a return or document known by him to be fraudulent or false in any material matter. The distinction between the statutes is in the additional misconduct that is essential to the violation of the felony provision. §301.7207–1. (Secs. 7206, 7207; '54 Code.)

Bishop, 412 U.S. 346, Ct. D. 1958, 1973–2 C.B. 417.

50.9 Penalty for underpayment; coin-operated device. The delinquent filing penalty for failure to file a coin-operated gaming device special tax return will not be assessed when the penalty for underpayment due to fraud is held to be applicable. §§301.6651–1, 301.6653–1. (Secs. 4461, 6651, 6653; '54 Code.)

Rev. Rul. 59–406, 1959–2 C.B. 426.

50.10 Penalty for underpayment; occupational tax on wagering. In the case of a fraudulent underpayment of the occupational tax on wagering, a penalty shall be asserted for underpayment due to fraud rather than a penalty for willful failure to pay stamp tax, since a return is required with respect to such tax. §§44.4411–1, 301.6653–1. (Secs. 4411, 6653; '54 Code.)

Rev. Rul. 60–204, 1960–1 C.B. 640.

50.11 Remand for new trial. A case must be remanded to the District Court for the limited purpose of determining the truth of certain alleged

voluntary disclosures made by corporate officers with a view to obtaining immunity prior to tax evasion prosecution where newly discovered evidence, adduced by the Government on its motion to remand, casts grave doubts as to the truth of these disclosures, tainting and rendering suspect the entire record. See 371 U.S. 341. (Sec. 145, '39 Code; Sec. 7201, '54 Code.)

Shotwell Manufacturing Co., 355 U.S. 233, Ct. D. 1814, 1958–1 C.B. 535.

Gasoline

(See: Manufacturers; Special fuels)

Government depositary

52.1 Deficiency in taxes deposited. The Service is unable to approve any plan or method whereby taxes required to be deposited may be deposited in an amount less than the amount of taxes actually collected. However, a penalty will not be imposed if the deficiency in the amount deposited is less than one percent. (Sec. 6302, '54 Code.)

Rev. Rul. 55–271, 1955–1 C.B. 196.

52.2 Deposits. Regulations are prescribed governing the handling and processing of deposits made by employers with Federal Reserve Banks and qualified depositary banks, of employer and employee taxes and certain excise taxes. Provisions relating to collection of Federal taxes, qualification of Government depositaries, functions of Federal Reserve Banks, forms and receipts, and procedures to be followed are set forth.

Treas. Dept. Cir. 848 (Second Revision), 1958–2 C.B. 1086.

52.3 Gasoline tax; safe-haven follow-up deposits. The 14-day deposit rule under section 145.3–1(a) of the temporary regulations does not apply to the follow-up deposits required under the safe-haven rules of section 48.6302(c)–1(a)(1)(ii). §48.6302(c)–1. (Sec. 6302, '54 Code.)

Rev. Rul. 85–80, 1985–1 C.B. 360.

52.4 Overdeposits. An overdeposit of tax for a semimonthly period may be applied to reduce the amount required to be deposited for a subsequent semimonthly period, including a period in the month immediately following the end of a quarterly period. Rev. Rul. 67–198 superseded. §49.6302(c)–1. (Sec. 6302, '54 Code.)

Rev. Rul. 68–544, 1968–2 C.B. 581.

52.5 Timeliness; weekend or holiday. Where the due date for filing quarterly excise tax returns or for making deposits of these taxes falls on a Saturday, Sunday, or legal holiday, the returns or deposits will be considered timely if made on the next succeeding business day. §§477.3, 477.4. (Sec. 3310, '39 Code; Sec. 6331, '54 Code.)

Rev. Rul. 55–83, 1955–1 C.B. 523.

Highway use tax

(See: Use tax)

Import taxes

53.1 Sugar; authority to make refunds. The Commissioner of Customs is authorized to make refunds of import taxes paid under section 4501 with respect to manufactured sugar.

Treas. Dept. Order 165–6, 1957–2 C.B. 1088.

Information

(See: Publicity of information)

Inspection of records and returns

(See: Books and records; Returns)

Interest

(See: Deficiencies; Overpayments)

Interest equalization tax

60.1 Basis of stock; tax imposed retroactively. The interest equalization tax retroactively imposed on the acquisition of foreign stock and paid in a subsequent year is required to be capitalized and treated as part of the cost of the stock. (Secs. 263, 4911; '54 Code.)

Rev. Rul. 68–628, 1968–2 C.B. 117.

60.2 Canadian securities. The interest equalization tax shall not apply to the acquisition by a U.S. person of stock or a debt obligation of Canada or a political subdivision thereof, any agency or instrumentality of Canada, any corporation, partnership, or trust (other than a company registered under the Investment Company Act of 1940) organized under the laws of Canada or a political subdivision thereof, or any individual resident in Canada, to the extent that such stock or debt obligation is acquired as all or part of an original or new issue as to which a notice of acquisition is filed. The exclusion applies to all acquisitions made on or after July 19, 1963. Amended by E.O. 11198 and 11304. (Sec. 4917, '54 Code.)

E.O. 11175, 1964–2 C.B. 460.

60.3 Commercial banks; loans; imposition of tax. On or after February 11, 1965, the interest equalization tax applies to acquisitions by U.S. commercial banks of foreign debt obligations (including Canadian acquisitions) with one year or more remaining to maturity. However, loans repayable exclusively in foreign currencies made at foreign branches of U.S. banks and preexisting commitments are excluded from the tax and the existing exclusions for loans made in connection with export transactions, loans to less developed countries, and direct investments by such banks will continue to apply. E.O. 11175 amended. Superseded in part by E.O. 11304. Modified by E.O. 11328. §§147.9–1 through 147.9–3. (Sec. 4931, '54 Code.)

E.O. 11198, 1965–1 C.B. 513; T.D. 6800, 1965–1 C.B. 703.

60.4 Extension of time; tax return and payment. The functions of the Secretary of the Treasury under sections 6081 and 6161 with respect to the granting of extensions of time for filing any return, declaration, statement, or other document and paying the tax shown or required to be shown, on any return or declaration, required by chapter 41 of the Code are transferred to the Commissioner of Internal Revenue or his delegate.

Treas. Dept. Order 150–62, 1964–2 C.B. 901.

60.5 Financing companies; election; extension of time. The time for corporations to elect or to give notice pursuant to certain provisions of the Interest Equalization Tax Extension Act of 1967 is extended until 30 days after the issuance of applicable regulations. §§147.2–1, 147.7–6. (Secs. 4915, 4920; '54 Code.)

Rev. Rul. 68–615, 1968–2 C.B. 565.

60.6 Foreign stock issues treated as domestic; stock split or dividend. Where a foreign corporation has received a favorable ruling under section 4920(b)(1), additional shares of the same class stock issued pursuant to a stock split and an unrelated stock dividend are not subject to the interest equalization tax. §147.7–2. (Sec. 4920, '54 Code.)

Rev. Rul. 68–588, 1968–2 C.B. 563.

60.7 International finance subsidiaries; debt to equity ratio. The revocation of Rev. Ruls. 69–377, 69–501, 70–645, 72–337, 72–416, and 73–110 will not affect debt obligations or preferred stock issued prior to August 27, 1974 under financing arrangements that met the requirements of such revoked revenue rulings. Rev. Ruls. 74–464 and 74–620 modified. §§147.2–1, 147.5–1, 301.7805–1. (Secs. 163, 316, 861, 862, 1441, 1442, 1504, 4911, 4915, 4918, 7805; '54 Code.)

Rev. Rul. 77–178, 1977–1 C.B. 43.

60.8 International finance subsidiary; interest on indebtedness; debt to equity ratio. The expiration of the IET eliminated any rationale for treating wholly owned domestic and foreign finance subsidiaries of domestic corporations any differently than other corporations with respect to their corporate validity or the validity of their corporate indebtedness, and the mere existence of a five to one debt to equity ratio, as a basis for concluding that debt obligations of a finance subsidiary constitute its own bona fide indebtedness, should no longer be relied upon. Interest paid on debt obligations issued before July 1974 under financing arrangements which met the above requirements will not be affected. Rev. Ruls. 69–377, 69–501, 70–645, 73–110 revoked. Amplified by Rev. Rul. 74–620. Modified by Rev. Rul. 77–178. §301.7805–1. (Secs. 163, 861, 1441, 1442, 7805; '54 Code.)

Rev. Rul. 74–464, 1974–2 C.B. 46.

60.9 Japanese securities. Acquisitions by U.S. persons of Japanese securities issued or guaranteed by the Government of Japan are exempt from tax effective April 5, 1965, provided the aggregate amount of all such acquisitions by U.S. persons during the calendar year does not exceed $100 million. Requirements are set forth for filing the required Notice of Acquisition (Parts I and II) on Form 3969, and rules of priority are provided for determining whether an intended acquisition falls within the limitation on exclusions. Amended by E.O. 11368 and E.O. 11506. §147.4–1. (Sec. 4917, '54 Code.)

E.O. 11211, 1965–1 C.B. 509; T.D. 6815, 1965–1 C.B. 709.

60.10 Japanese securities. The exclusion provided with respect to Japanese debt obligations is extended to acquisitions after November 1, 1967, of securities issued with prior approval by the Government of Japan by certain Japanese corporations. Also, the exclusion is extended to stock acquired by exercise of a right (without payment of additional consideration) to convert into stock a previously exempt debt obligation that had never been acquired by a person other than a U.S. person. The regulations are amended to provide rules for establishing proof of continuous American ownership, and to set forth the responsibilities of participating custodians. E.O. 11211 amended. §147.4–1. (Sec. 4917, '54 Code.)

E.O. 11368, 1967–2 C.B. 386; T.D. 6940, 1968–1 C.B. 851.

60.11 Japanese securities. Exclusion from tax imposed by section 4911 on original or new Japanese issues of stock or debt obligations shall not apply to acquisitions on or after February 3, 1970, but remains applicable to the exercising of prior conversion rights. E.O. 11211 as amended by Section 3, E.O. 11368 further amended. §147.4–1. (Sec. 4917, '54 Code.)

E.O. 11506, 1970–1 C.B. 254.

60.12 Less developed countries; Channel Islands. The Channel Islands including the islands of Jersey, Guernsey, Alderney, and Sark, located in the English Channel, qualify as a less developed country for purposes of the exclusion from interest equalization tax. §147.3–1. (Secs. 955, 4916, '54 Code.)

Rev. Rul. 73–216, 1973–1 C.B. 468.

60.13 Less developed countries; termination of designation. The designation of specified areas as economically less developed countries for purposes of the interest equalization tax has been terminated. E.O. 11224 superseded. (Sec. 4916, '54 Code.)

E.O. 11285, 1966–2 C.B. 1192.

60.14 Less developed country corporations. Guidelines are set forth relating to the exclusion from Interest Equalization Tax (IET) for acquisition of the stock or debt obligations of less developed country corporations for the period after January 29, 1974, when the IET rate was reduced to zero, and before July 1, 1974, when the IET expired. §147.3–1. (Secs. 601.201, 601.403, S.P.R.; Sec. 4916, '54 Code.)

Rev. Proc. 74–48, 1974–2 C.B. 504

60.15 Less developed country corporations; resort complex construction. A foreign corporation that constructed a resort complex on land it owned in a less developed country was actively engaged in a trade or business and qualified as a less developed country corporation during the entire year in which plans for the complex were developed. §147.3–1. (Sec. 4916, '54 Code.)

Rev. Rul. 72–220, 1972–1 C.B. 365.

60.16 Maturity date; callable bonds. For purposes of the interest equalization tax on the acquisition of foreign bonds, the period remaining to maturity ends on their stated maturity date even though they may be callable prior to that time. (Sec. 4920, '54 Code.)

Rev. Rul. 68–614, 1968–2 C.B. 562.

60.17 Notice of intent to issue stock; place for filing. A foreign corporation's notice of intent to issue stock, or an option or similar right to acquire stock, or any debt obligation convertible into stock, of a class that is treated as domestic stock under section 4970(b), must be submitted to the National Office at least 15 days prior to issuance. §147.7–2. (Sec. 601.201, S.P.R.; Sec. 4920, '54 Code.)

Rev. Proc. 67–39, 1967–2 C.B. 673.

60.18 Options or warrants to acquire additional stock. Options or warrants to acquire additional stock of previously issued tax-exempt stock of a foreign corporation or debentures convertible into such stock may not be considered a "class of stock" as defined in section 4920(b)(2). §147.7–2. (Sec. 4920, '54 Code.)

Rev. Rul. 68–627, 1968–2 C.B. 564.

60.19 Oversea financing arrangement; domestic subsidiary. Rulings with respect to the application of the Interest Equalization Tax to debt obligations and certain preferred stock issued by finance subsidiaries of domestic corporations may no longer be relied upon. However, debt obligations or preferred stock issued prior to July 1, 1974, meeting the requirements of the revenue rulings revoked by Rev. Rul. 74–464 and this ruling are not affected. Rev. Ruls. 72–337 and 72–416 revoked and Rev. Rul. 74–464 amplified. Modified by Rev. Rul. 77–178. §§147.2–1, 147.5–1, 301.7805–1. (Secs. 4911, 4912, 4915, 4918, 7805; '54 Code.)

Rev. Rul. 74–620, 1974–2 C.B. 380.

60.20 Prior American ownership and compliance; beneficial ownership by foreigner. Foreign securities held in the name of a U.S. participating firm but beneficially owned by a foreign person do not qualify for the exemption for prior American ownership and compliance. If a participating firm issues clean confirmations or comparisons with respect to such foreign securities, it may be liable for the penalty imposed by section 6681(b). §147.5–1. (Secs. 4918, 6681; '54 Code.)

Rev. Rul. 68–613, 1968–2 C.B. 562.

60.21 Records; broker-dealers, banks, and trust companies. The recordkeeping and reporting requirements under the Interest Equalization Tax are provided for broker-dealers, certain banks and trust companies, and certain other parties for the period after January 29, 1974, when the IET rate was reduced to zero, and before July 1, 1974, when the IET expired. §§147.5–1, 147.9–4. (Sec. 601.403, S.P.R.; Sec. 4918, '54 Code.)

Rev. Proc. 74–49, 1974–2 C.B. 505.

60.22 Returns; inspection; Federal Reserve. Information returns made by a commercial bank under the Interest Equalization Tax Act shall be open to inspection by the Board of Governors of the Federal Reserve System and the Federal Reserve Banks. E.O. 11176 superseded. §301.6103(a)–107. (Sec. 6103, '54 Code.)

E.O. 11213, 1965–1 C.B. 536; T.D. 6816, 1965–1 C.B. 537.

60.23 Tax rates; modification. The rates of tax applicable to acquisitions of stock of foreign issuers and debt obligations of foreign obligors have been adjusted with respect to acquisitions after August 29, 1967, April 4, 1969, and December 31, 1973. For acquisitions of foreign stock and debt obligations after January 29, 1974, the rates of tax are reduced to zero. (Sec. 4911, '54 Code.)

E.O. 11368, 1967–2 C.B. 386; E.O. 11464, 1969–1 C.B. 292; E.O. 11754, 1974–1 C.B. 321; E.O. 11766, 1974–1 C.B. 322.

60.24 Transfer of ruling function. The ruling function in matters involving Interest Equalization Tax has been transferred to the Excise Tax Branch of the Miscellaneous and Special Provisions Tax Division; effective October 1, 1973.

Announcement 73–99, 1973–44 I.R.B. 24.

Jeopardy assessments

(See: Assessments)

Levy

64.1 Certificates of deposit. Money on deposit in a bank, represented by certificates of deposit in the hands of a delinquent taxpayer, is within the scope of a bank account and subject to levy. I.T. 2504 superseded. Modified by Rev. Rul. 75–355. §301.6331–1. (Sec. 6331, '54 Code.)

Rev. Rul. 73–12, 1973–1 C.B. 601.

64.2 Certificates of deposit; negotiable. A Government levy on a delinquent taxpayer's funds represented by a negotiable certificate of deposit may be made only by presenting and surrendering the negotiable certificate to the maker. Rev. Rul. 73–12 modified. §301.6331–1. (Sec. 6331, '54 Code.)

Rev. Rul. 75–355, 1975–2 C.B. 478.

64.3 Checking account; partnership. A partnership checking account in a bank is property of the partnership and is not subject to levy to satisfy the tax assessed against an individual partner. I.T. 3356 superseded. §301.6331–1. (Sec. 6331, '54 Code.)

Rev. Rul. 73–24, 1973–1 C.B. 602.

64.4 Commissions applied against employee's overdrawn account; "expense money." Commissions earned which are applied by the employer as a credit against an employee's overdrawn account and "expense money" advanced under an arrangement whereby it must be accounted for by the employee are not subject to levy and distraint for unpaid taxes. G.C.M. 5251 superseded. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Rev. Rul. 73–365, 1973–2 C.B. 407.

64.5 Corporation transfer of security titles or payments after service. Questions and answers are presented relating to a corporation's obligations under section 6332 concerning the transfer of title in stocks and bonds by registered owners and the payment of dividends and interest after the service of a notice of levy. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Rev. Rul. 75–554, 1975–2 C.B. 478.

64.6 Distraint; rights of third party; summary trial. A Federal District Court has no jurisdiction to determine, in a summary proceeding, the respective rights of the parties in property of a taxpayer seized by the Government for delinquent taxes; petitioner, a third party claimant, could have its claim to the distrained property adjudicated in a plenary, but not in a summary, proceeding. §301.6331–1. (Sec. 6331, '54 Code.)

New Hampshire Fire Insurance Co., 362 U.S. 404, Ct. D. 1846, 1960–1 C.B. 629.

64.7 Exempt property; unemployment benefits. Notice of levy to collect delinquent Federal taxes should not be served upon a State employment commission for the purpose of reaching weekly benefits payable to an unemployed taxpayer. (Sec. 3692, '39 Code; Secs. 6331, 6334, '54 Code.)

Rev. Rul. 54–171, 1954–1 C.B. 282.

64.8 Future receipts. Where a taxpayer has an unqualified fixed right, under a trust or a contract, or through a chose in action, to receive periodic payments or distributions of property, a Federal lien for unpaid tax attaches to the taxpayer's entire right, and a notice of levy based on such lien is effective to reach, in addition to payments or deduction then due, any subsequent payments or distributions that will become due thereunder. (Sec. 3670, '39 Code; Sec. 6321, '54 Code.)

Rev. Rul. 55–210, 1955–1 C.B. 544.

64.9 Interest rate. Examples are provided for the computation of the 9 percent interest rate on underpayments and overpayments of tax, effective on July 1, 1975, under the provisions of section 6621 as added by Pub. L. 93–625. §§301.6332–1, 301.6601–1, 301.6602–1, 301.6611–1, 301.7426–1. (Secs. 6332, 6601, 6602, 6611, 6621, 7426; '54 Code.)

Rev. Rul. 75–58, 1975–1 C.B. 374.

64.10 Joint bank accounts; bank's liability. The Service had a right to levy on joint bank accounts for delinquent taxes owed by only one of the persons in whose names the accounts stood. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

National Bank of Commerce, 472, U.S., Ct. D. 2031, 1985–32 I.R.B. 11.

64.11 Joint checking account. A joint checking account is subject to levy only to the extent of a taxpayer's interest therein. Factors bearing on the question of the extent of a taxpayer's interest in a joint checking account include the nature of the tenancy created under State law; the source of the funds deposited; the intent of the person opening the joint account; and whether in actual practice the account was under the control of one party even though the other had authority to withdraw funds from the account. §301.6331–1. (Sec. 6331, '54 Code.)

Rev. Rul. 55–187, 1955–1 C.B. 197.

64.12 Priority in bankruptcy; levy upon assignee. A valid notice of levy served upon an

assignee for the benefit of creditors, before the filing of a petition in bankruptcy but after the assigned assets were converted to cash, gave the Service constructive custody of the cash proceeds in the assignee's possession and neither the bankrupt nor the petitioner as receiver could assert a claim to the proceeds. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Phelps, 421 U.S. 330, Ct. D. 1971, 1975–1 C.B. 372.

64.13 Property subject to distraint. A Federal tax lien may be asserted against intangible property such as a debt owed to a taxpayer; service of a levy against the taxpayer's debtor is effective to give the government possession of the property, even though notice of the lien had not been filed in accordance with local State law. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Eiland, 223 F.2d 118, Ct. D. 1789, 1956–1 C.B. 693.

64.14 Seizure from transferee of delinquent taxpayer. An automobile or other personal property disposed of by a delinquent taxpayer after notice of a Federal tax lien has been properly filed may be seized from a third party and sold under a warrant or distraint, provided such property can be identified as property covered by the lien. (Sec. 3692, '39 Code; Secs. 6331, 6334, '54 Code.)

Rev. Rul. 54–257, 1954–2 C.B. 429.

64.15 Taxpayer's bank account. A bank is required to pay over only the funds actually on hand at the time the levy was served on a delinquent taxpayer's bank account and not the amount indicated in its acknowledgment of service. G.C.M. 4783 superseded. Amplified by Rev. Rul. 79–38. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Rev. Rul. 73–310, 1973–2 C.B. 408.

64.16 Taxpayer's bank account. A bank is required to treat uncollected funds in a customer's account as subject to levy if, by custom or agreement between the bank and the customer, the customer has a legal, fixed right to draw against uncollected funds. Rev. Rul. 73–310 amplified. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Rev. Rul. 79–38, 1979–1 C.B. 406.

64.17 Wages; State employee. A notice of levy may be served on an instrumentality of a State to reach the accrued wages due an employee of that instrumentality in order to obtain satisfaction of his unpaid Federal taxes. I.T. 2405 modified. §301.6331–1. (Sec. 3710, '39 Code; Sec. 6331, '54 Code.)

Rev. Rul. 55–227, 1955–1 C.B. 551.

64.18 Wages; State employee. A State is a person, and its accrued salary obligations to State employees are subject to Federal tax levy. The State auditor who, under State law, is obligated with respect to the salaries covered by the levies, is personally liable in a sum equal to the amount, not exceeding the delinquent taxes, which he refused to surrender to the Government but instead surrendered to taxpayers in defeat of the Government's levies. §§301.6331–1, 301.6332–1. (Secs. 6331, 6332; '54 Code.)

Sims, 359 U.S. 108, Ct. D. 1837, 1959–1 C.B. 636.

64.19 Warrantless seizures. The warrantless entry into the business office of a corporation that was a delinquent taxpayer's alter ego and seizure of the contents of the office under section 6331 violated the Fourth Amendment. However, warrantless automobile seizures in public streets, parking lots, or other open areas involved no invasion of privacy and were not unconstitutional. §301.6331–1. (Sec. 6331, '54 Code.)

G. M. Leasing Corp., 429 U.S. 338, Ct. D. 1983, 1977–1 C.B. 389.

Liability for tax

66.1 Coin-operated devices; leased space. Liability for the tax on coin-operated devices is incurred by the proprietor of a business establishment who leases to the owner of such a device an unenclosed area within the business premises where the device may be maintained. §45.4461–1. (Sec. 4461, '54 Code.)

Rev. Rul. 68–257, 1968–1 C.B. 508.

66.2 Coin-operated devices; occupant of premises. Liability for tax is incurred by the person who maintains for use or permits the use of coin-operated amusement or gaming devices on the place or premises occupied by him, and special tax stamps must be recorded in his name. The owner of such devices who places them on the premises occupied by other persons is not liable for the special tax and the stamps may not be recorded in his name. §323.21. (Sec. 3267, '39 Code; Sec. 4461, '54 Code.)

Rev. Rul. 54–319, 1954–2 C.B. 398.

66.3 Communications; service by two companies. The tax imposed by section 4251 does not apply to amounts paid by one communications company to a second communications company for services provided to the subscriber of the first company and billed by the first company to the subscriber. The first company is liable for collecting, and remitting, the tax from the subscriber. §§42.4291–1, 49.4251–1. (Secs. 4251, 4291; '54 Code.)

Rev. Rul. 74–570, 1974–2 C.B. 363.

66.4 Foreign insurance policies; relief. A procedure is set forth that will relieve a person otherwise liable for the excise tax imposed by section 4371 on foreign insurance policies from such liability on policies of the type described in Rev. Rul. 80–225. §§46.4371–2, 46.4374–1. (Sec. 601.105, S.P.R.; Secs. 4371, 4374, '54 Code.)

Rev. Proc. 81–21, 1981–1 C.B. 691.

66.5 Foreign insurance policies; shipowners; advance and supplemental calls. Procedures are set forth for reporting and paying excise tax on advance and supplemental calls paid to a foreign mutual shipowners association and the filing of claims for refund on the return of calls. §§46.4371–2, 46.4374–1. (Sec. 601.105, S.P.R.; Secs. 4371, 4374, '54 Code.)

Rev. Proc. 81–59, 1981–2 C.B. 679.

66.6 Foreign insurance policies; shipowners; advance and supplemental calls. Advance and supplemental calls paid to a foreign mutual shipowners association are premium payments and subject to the tax imposed by section 4371 at the time paid. Rev. Rul. 76–447 modified and Rev. Rul. 69–101 revoked. §§46.4371–2, 46.4374–1, 301.7805–1. (Secs. 4371, 4374, 7805; '54 Code.)

Rev. Rul. 81–280, 1981–2 C.B. 215.

66.7 Gasoline; wholesale distributor; consignment sales. A producer of gasoline remains liable for the manufacturers tax on gasoline delivered to a wholesale distributor on a consignment basis. The distributor may not elect to be treated as the producer of the gasoline sold on a consignment basis; however, the producer's liability does not arise until the gasoline delivered to the consignee is sold. §48.4082–1. (Sec. 4082, '54 Code.)

Rev. Rul. 63–80, 1963–1 C.B. 217.

66.8 Highway use tax; conditional sale or lease of motor vehicles. A company is not liable for the highway motor vehicle use tax on vehicles conditionally sold or leased by it, even though the name of the company appears on the "Certificate of Ownership" as the *legal owner* along with the name of the purchaser or lessee as the *registered owner*. §41.4481–2. (Sec. 4481, '54 Code.)

Rev. Rul. 64–97, 1964–1 (Part 1) C.B. 405.

66.9 Importer; defined. A person who withdraws taxable articles from a customs bonded warehouse for sale or use in the U.S. is the importer for purposes of the manufacturers taxes. Amplified by Rev. Rul. 67–209. (Secs. 4061, 4071, 4081, 4161, 4181; '54 Code.)

Rev. Rul. 56–409, 1956–2 C.B. 796.

66.10 Importer; fishing equipment; sales price. A domestic trading corporation imports fishing rods and reels that it sells exclusively to a domestic distributing company that is owned by the foreign manufacturer of the fishing equipment, the trading company, and the trading company's foreign parent corporation. Because the trading company provides all credit and financing, incurs the risk of loss, and promotes the sale of the equipment, it is considered the importer for purposes of the excise tax on fishing equipment. The tax is based on the actual selling price. §§48.4161(a)–1, 48.4216(b)–1. (Secs. 4161, 4216; '54 Code.)

Rev. Rul. 82–40, 1982–1 C.B. 175.

66.11 Importer; foreign manufacturer paying shipping, etc. costs. A U.S. company that buys articles subject to the manufacturers tax from a nonresident foreign manufacturer is the importer irrespective of a sales agreement that the foreign manufacturer will incur the costs of transportation, customs clearance and delivery, with title passing on delivery. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4161, 4181; '54 Code.)

Rev. Rul. 68–197, 1968–1 C.B. 455.

66.12 Importer; shipments to subsidiary through unrelated corporation. A foreign company organized a subsidiary in the U.S. to market certain of its manufactured articles. Under an independent arrangement the foreign corporation shipped the articles to an unrelated U.S. company for the purpose of clearing the articles through customs and shipping them to the subsidiary. The subsidiary is the importer of the taxable articles and is liable for reporting and paying the tax on its sale or use of the articles. Rev. Rul. 56–409 amplified. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4161, 4181; '54 Code.)

Rev. Rul. 67–209, 1967–1 C.B. 297.

66.13 Manufacturers taxes; Armed Forces. The U.S. Armed Forces are liable for the manufacturers tax on certain taxable articles produced or imported and used by the military service in the conduct of military operations. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4218–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4218; '54 Code.)

Rev. Rul. 68–557, 1968–2 C.B. 515.

66.14 Manufacturers taxes; Armed Forces disciplinary barracks. Since there is no provision for exempting from tax sales by the U.S. or its instrumentalities, an Armed Forces disciplinary barracks which manufactures articles that are subject to manufacturers tax will be liable for the tax on all sales of such articles. (Secs. 4061, 4071, 4161, 4181; '54 Code.)

Rev. Rul. 58–103, 1958–1 C.B. 394.

66.15 Manufacturers taxes; articles damaged in transit. Where title to an article remains in the manufacturer until delivered by the carrier, and the article is destroyed in transit, no liability for tax is incurred. Sale of the damaged article to the customer at a reduced price will result in tax liability measured by that price. Transfer of title from the manufacturer to the carrier for salvage in

adjustment of damage claim is not considered a sale and no tax attaches. Distinguished by Rev. Rul. 75–216. (Secs. 4061—4181, 4219; '54 Code.)

Rev. Rul. 56–361, 1956–2 C.B. 794.

66.16 Manufacturers taxes; articles produced under patent rights. Where a corporation owns patents under which a taxable article is fabricated for it by another company, the corporation is the manufacturer of the article for purposes of the manufacturers tax. Distinguished by Rev. Rul. 76–181. (Secs. 4061, 4071, 4161, 4181; '54 Code.)

Rev. Rul. 58–134, 1958–1 C.B. 395.

66.17 Manufacturers taxes; articles produced under patent rights. The manufacturer of a patented product that sold the product patents, trademarks, and trade names to one of its customers, retaining an unlimited, nonexclusive, and irrevocable license to use the patents in the production and sale of the product and agreeing to sell trademark and tradename items only to the patent holder and to supply a certain percent of the patent holder's annual requirements of such products, is the manufacturer liable for the excise tax on all sales of such products. Rev. Rul. 58–134 distinguished. §316.4. (Secs. 4061, 4071, 4161, 4181; '54 Code.)

Rev. Rul. 76–181, 1976–1 C.B. 341.

66.18 Manufacturers taxes; automobiles; assembly in Puerto Rico. Sales of automobiles assembled in Puerto Rico from European-made parts are not subject to the manufacturers tax when they are sold in Puerto Rico, in adjacent islands not connected with the U.S., and in possessions of the U.S. Where a sale is made within the U.S., whoever makes the initial sale therein is liable for the tax. (Sec. 4061, '54 Code.)

Rev. Rul. 57–237, 1957–1 C.B. 367.

66.19 Manufacturers taxes; defective parts replaced under warranty. Replacement parts furnished without charge by a truck manufacturer to its customers during the warranty period to replace defective parts are not taxable and, if the parts are not of its own manufacture, may be purchased tax free. Such parts furnished at a reduced price are taxable based on a constructive price for retail sales. Replacement parts used to replace defective parts, within the normal warranty period, in trucks retained for use by the manufacturer are not taxable. However, parts used after the warranty period are subject to tax. §§48.4061(b)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 75–272, 1975–2 C.B. 421.

66.20 Manufacturers taxes; fishing lures. Where, under a verbal agreement to produce artificial fishing lures, *A* made and packed complete lures and sold them to *B* at a fixed unit price, *A* is the manufacturer of the lures and is liable for the manufacturers tax, even though they bore *B*'s trade name, *B* assisted in procuring the raw materials, and *B* purchased *A*'s entire output of the lures. (Sec. 4161, '54 Code.)

Rev. Rul. 60–42, 1960–1 C.B. 474.

66.21 Manufacturers taxes; pistons. Pistons requiring only slight grinding to insure perfect fit in a cylinder are taxable parts or accessories, and tax applies to the sale by the manufacturer thereof; the person who further machines and finishes rough piston castings or partially machined pistons is subject to tax on his sale thereof. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–572, 1968–2 C.B. 501.

66.22 Manufacturers taxes; repossessions. A manufacturer of truck trailers is liable for tax with respect to sales of repossessed trailers that had been previously sold under conditional sales contracts. (Sec. 4061, '54 Code.)

Rev. Rul. 56–254, 1956–1 C.B. 504.

66.23 Manufacturers taxes; sporting pistols. A company that sells sporting pistols of its own design incorporating parts and a method of construction on which it holds the patents, and which are fabricated by another company in specified annual quantities at a fixed price per pistol using its special tools, is the manufacturer of the pistols even though the fabrication agreement names the fabricator as the "manufacturer liable for the manufacturers tax" and requires the fabricator to bear risks associated with ownership and fabrication. §48.4181–1. (Sec. 4181, '54 Code.)

Rev. Rul. 78–34, 1978–1 C.B. 355.

66.24 Manufacturers taxes; stolen articles. No tax liability is incurred by a manufacturer, producer, or importer of articles subject to the manufacturers tax where such articles are stolen from the manufacturer, producer, or importer while he still holds legal title thereto. §§48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4191–1, 48.4181–1, 48.4218–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4181, 4218; '54 Code.)

Rev. Rul. 67–58, 1967–1 C.B. 302.

66.25 Manufacturers taxes; storage units installed on customers' trailers. Collapsible hopper storage units, designed for use on van-type truck trailers or semitrailers to enable them to carry dry bulk commodities as well as dry freight, are taxable parts or accessories and their installation by the manufacturer on its customers' trailers is further manufacture by the customers who are liable for the tax as the manufacturers under sections 4061(a) and 4218(a). However, the hopper manufacturer may make tax-free sales of such units. §§48.4061(a)–1, 316.4. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 76–129, 1976–1 C.B. 332

66.26 Manufacturers taxes; successive nontaxable transfers. The sale of taxable motor vehicles by an heir, to whom the vehicles were transferred by a decedent's estate that had acquired them as a secured creditor of the bankrupt vehicle manufacturer, is subject to tax to the same extent and in the same manner as if the heir were the manufacturers. §§48.4061(a)–1, 48.4219–1. (Secs. 4061, 4219; '54 Code.)

Rev. Rul. 76–492, 1976–2 C.B. 348.

66.27 Manufacturers taxes; tire service truck bodies. A company that purchases tire service truck body components made to its specifications, completes the bodies each weighing more than 10,000 pounds, by welding, grinding the welds, painting, and installing parts and accessories, is the manufacturer and its sales of the bodies are subject to manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–446, 1974–2 C.B. 347.

66.28 Retailers; worthless check in payment of taxable articles. When a retailer sells articles that are subject to tax and he accepts a check in payment at the time delivery of the article is made to the purchaser, such a transaction is a retail sale, even though the check was worthless. Therefore, the retailer is liable for the tax regardless of whether payment for the article is actually received. (Secs. 4001, 4011, 4021, 4031; '54 Code.)

Rev. Rul. 56–683, 1956–2 C.B. 788.

66.29 Special fuels; coded meter system. Three situations illustrate the consequences of the tax imposed by secion 4041(a) and determine the liability of the distributor or producer on certain sales and uses of diesel fuel where the distributor sells the fuel at an unattended, self service, remote location through a system in which purchaser uses a coded key to obtain the fuel through meters designated as "taxable" and "nontaxable", and the purchaser either signs a statement of taxable use or does not provide a written statement. §48.4041–4. (Sec. 4041, '54 Code.)

Rev. Rul. 79–96, 1979–1 C.B. 334.

66.30 Special fuels; seller's liability; written statement. A supplier of diesel fuel or special motor fuel is liable for the tax on his sales of the fuel regardless of whether he accepts or acknowledges a written statement tendered by the purchaser at the proper time indicating that all the fuel delivered by the supplier into the purchaser's storage tank is to be put to a taxable use. §48.4041–4. (Sec. 4041, '54 Code.)

Rev. Rul. 74–261, 1974–1 C.B. 303.

66.31 Special fuels; use undetermined. Special motor fuel may be sold on a tax-free basis to a vendee who is unable to determine, prior to or at the time of the sale, what portion will be used as fuel for motor vehicles, motorboats, or airplanes. The vendee becomes liable for the tax on the fuel he uses for such vehicles. However, if the fuel is sold for use in motor vehicles, motorboats, or airplanes, the vendor is liable for the tax on the fuel sold but is entitled to a credit or refund of the tax paid on any fuel subsequently used other than for such vehicles. (Sec. 4041, '54 Code.)

Rev. Rul. 58–399, 1958–2 C.B. 757.

66.32 Transferee; offers in compromise. The acceptance of an offer in compromise from one transferee does not compromise the liabilities of the transferor or the other transferees; the amount paid is credited against the transferor's tax. The balance of the transferor's liability continues outstanding and may be collected from the other transferees or the transferor. The amount accepted is not credited against the liabilities of the transferees; however, their liabilities may be affected. G.C.M. 9252 superseded. §§301.6901–1, 301.7122–1. (Secs. 6901, 7122; '54 Code.)

Rev. Rul. 72–436, 1972–2 C.B. 643.

66.33 Transportation of persons; travel agencies. A travel agency that is an independent broker licensed by the ICC and sells tours in aircraft it charters is required to collect the transportation tax, file returns, and pay the tax to the Government. However, a travel agency that sells tours as the agent of an airline must collect the tax and remit it to the airline for the filing of returns and payment of the tax. Distinguished by Rev. Rul. 80–34. §§42.4291–1, 49.4261–7. (Secs. 4261, 4291; '54 Code.)

Rev. Rul. 75–296, 1975–2 C.B. 440.

66.34 Trustee in bankruptcy; taxes incurred by debtor in possession. Where an arrangement proceeding under Chapter XI of the Bankruptcy Act is terminated and a petition in bankruptcy is filed before taxes become payable, a superseding trustee is not liable for interest on taxes incurred by the debtor in possession during the arrangement proceeding. Since no interest on any of the taxes accrued beyond the period of the arrangement proceeding, no interest could accumulate on a trust fund composed of withholding and cabaret taxes incurred by the debtor in possession which did not become payable until after the arrangement proceeding was terminated. The superseding trustee is liable for penalties for failure to file timely returns. §§301.6011–1, 301.6601–1, 301.6659–1. (Secs. 6011, 6012, 6601, 6659; '54 Code.)

Nicholas, 384 U.S. 678, Ct. D. 1912, 1966–2 C.B. 511.

66.35 Wagering; employer's responsibility. The owner of a wagering establishment who employs individuals to accept wagers on his behalf is liable for the tax imposed by section 4401(a) on all such wagers received by his employees but not

reported to him. §44.4401–2. (Sec. 4401, '54 Code.)

Rev. Rul. 73–334, 1973–2 C.B. 368.

66.36 Wagering tax; exempt organization; baseball pool. Where a baseball pool is purchased by an exempt organization with the seller being retained to operate the pool, the organization and the operator are jointly and severally liable for the tax on wagers and the occupational tax. M.T. 44 superseded. §§44.4401–1, 44.4411–1, 44.4421–1. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 69–21, 1969–1 C.B. 290.

Liens

68.1 Certificate of discharge of property from lien. A certificate of discharge of property from a Federal tax lien will not be issued to applicants when the subject property has been sold at a foreclosure sale commenced by the holder of an incumbrance senior in right to a junior Federal tax lien and the applicable State law provides that such proceeding discharges all junior liens. §301.6325–1. (Sec. 6325, '54 Code.)

Rev. Rul. 61–19, 1961–1 C.B. 715.

68.2 Certificates relating to liens. Information required in an application for a certificate of discharge of property by substitution of sale proceeds or an application for a subordination of tax lien is set forth. §400.2–1. (Sec. 6325, '54 Code.)

Rev. Proc. 68–8, 1968–1 C.B. 754; Rev. Proc. 68–9, 1968–1 C.B. 756.

68.3 Extinguishment; State foreclosure proceedings. State proceedings to satisfy mortgages or deeds of trust through a foreclosure sale of the property involved, where applicable State law provided that all junior liens were discharged by such proceedings effectively extinguished junior Federal tax liens, even though the United States was not a party thereto and was not required under State law to be a party. State law is effective to divest Government junior liens in cases such as these until Congress determines otherwise. (Secs. 7403, 7424; '54 Code.)

Brosnan, 363 U.S. 237, Ct. D. 1859, 1961–1 C.B. 733.

68.4 Future receipts. Where a taxpayer has an unqualified fixed right, under a trust or a contract, or through a chose in action, to receive periodic payments or distributions of property, a Federal lien for unpaid tax attaches to the taxpayer's entire right, and a notice of levy based on such lien is effective to reach, in addition to payments or deduction then due, any subsequent payments or distributions that will become due thereunder. (Sec. 3670, '39 Code; Sec. 6321, '54 Code.)

Rev. Rul. 55–210, 1955–1 C.B. 544.

68.5 Insurance policy; cash surrender value. The government's lien for unpaid taxes attaches to the cash surrender value of certain insurance policies when the assessment list is received by the Director of Internal Revenue. Where the insured taxpayer later flees the country, the lien may be foreclosed although such taxpayer is given notice by publication only. The court decree directing the insurer to pay the value of the policies to the U.S. will protect the insurer from further liability under the policy. (Secs. 3678, 3710, '39 Code; Secs. 6332, 7403, '54 Code.)

Metropolitan Life Insurance Co., 256 F.2d 17, Ct. D. 1833, 1959–1 C.B. 700.

68.6 Insurance policy; cash surrender value; marshaling of assets. A junior income tax lien on the cash surrender value of life insurance policies, the proceeds of which are payable to the insured's widow, attaches only to that portion of the cash surrender value not used in satisfaction of a senior lien on the "net proceeds of the policy when it becomes a claim by death." The court adopts the State rule and refuses to extend the equitable doctrine of marshaling assets where, under State law, proceeds of the policies are exempt from levy by creditors of the insured. §301.6321–1. (Sec. 3670, '39 Code; Sec. 6321, '54 Code.)

Meyer, 375 U.S. 233, Ct. D. 1886, 1964–1 (Part 1) C.B. 495.

68.7 Liability of banks; building and loan association; insurance company. The Government will not assert tort liability against an insurance company, bank, or domestic building and loan association acting in the ordinary course of business, even though they possess actual notice or knowledge of the existence of a Federal tax lien (such as from a previous unsatisfied levy), with respect to payments made to an insured or depositor (or his order). Rev. Ruls. 56–48, 57–367, 58–470, 63–54 superseded. §301.6321–1. (Sec. 6321, '54 Code.)

Rev. Rul. 67–162, 1967–1 C.B. 356.

68.8 Notice; certificates of discharge or release; acknowledgment. District Directors are not required to acknowledge notices of tax liens, certificates of release of lien, certificates of discharge of property subject to liens, and other instruments required or authorized to be filed. G.C.M. 26419 superseded. §§301.6323–1, 301.6325–1. (Secs. 6323, 6325; '54 Code.)

Rev. Rul. 71–466, 1971–2 C.B. 409.

68.9 Notice; foreclosure sale by senior lienor. Under the provisions of section 7425(b) and (c), notices of sales on certain property to be sold as a result of foreclosure action are required to be furnished to district directors of internal revenue where the U.S. Government has or claims a Federal tax lien. (Sec. 601.104, S.P.R.; Sec. 7425, '54 Code.)

Rev. Proc. 67–25, 1967–1 C.B. 626.

68.10 Notice; place for filing. The Service is eliminating its dual filing of notices of Federal tax liens with respect to personal property in Massachusetts after June 12, 1977, and will file such notices only in the office of the U.S. district court for the judicial district in which the taxpayer resides or, if State law is amended to comply with section 6323(f), only in the one office designated by State law. Modified by Rev. Rul. 84–148. Rev. Ruls. 64–170, 64–252, and 66–63 superseded. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Rul. 77–61, 1977–1 C.B. 358.

68.11 Notice; place for filing; Cook County, Illinois. On and after July 1, 1967, the place for filing notices for Federal tax liens with respect to real property in Cook County, Illinois, is the Recorder of Deeds for that County. Rev. Proc. 67–15 superseded. (Sec. 6323, '54 Code.)

Rev. Proc. 68–1, 1968–1 C.B. 741.

68.12 Notice; place for filing; corporations. For purposes of filing a notice of lien on personal property of a corporation, the term "principal executive office" used in section 6323(f)(2)(B) is that office where the major executive decisions affecting the business are made and is not necessarily the same as the term "principal office" used in Rev. Rul. 73–11 concerning the place for filing corporate income tax returns. (Sec. 6323, '54 Code.)

Rev. Rul. 74–571, 1974–2 C.B. 398.

68.13 Notice; place for filing; Iowa. Notices of Federal tax liens on personal property in Iowa, including vehicles for which certificates of title are necessary, are to be filed with the U.S. District Court for the judicial district in which the property is situated in accordance with section 6323(f)(1)(B). Notices will continue to be filed with the Secretary of State if the taxpayer is a corporation or partnership, and in all other cases, in the office of the recorder of the county where the taxpayer resides at the time of filing in accordance with the Iowa Code as it existed prior to an amendment effective July 1, 1971. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Proc. 71–37, 1971–2 C.B. 573.

68.14 Notice; place for filing; Massachusetts. Due to a change in Massachusetts State law, the Service will continue to follow Rev. Rul. 77–61 and file notices of federal tax liens with respect to personal property in Massachusetts only in the office of the United States district court for the judicial district in which the taxpayer resides. Rev. Rul. 84–148 revoked. §301.6323(f)–1. (Sec. 6323, '54 Code.)

Rev. Rul. 85–89, 1985–26 I.R.B. 18.

68.15 Notice; place for filing; New Hampshire. Whenever it becomes necessary, in the State of New Hampshire, to file a notice of Federal tax lien, or a certificate of release or discharge of such a lien, District Directors of Internal Revenue should file the same in the offices designated in the Revised Laws of New Hampshire. §301.6323–1. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Rev. Rul. 55–134, 1955–1 C.B. 196.

68.16 Notice; place for filing; New York State. Whenever it becomes necessary to file in the State of New York a notice of Federal tax lien, or a certificate of release or discharge of such lien, District Directors of Internal Revenue should file the same in the office of the county or other local official designated by State statute. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Rev. Rul. 54–93, 1954–1 C.B. 280.

68.17 Option rights. Federal tax liens attach to property only to the extent of the delinquent taxpayer's interest therein. Where a taxpayer has only an option to purchase real property at the time the Federal tax lien arises, the lien attaches to the option and not to the real estate. When the taxpayer's rights under an option terminate after the Federal tax lien has arisen, the rights of the U.S. in the option also terminate, since there is no longer any property in the option to which a lien can attach. (Sec. 3670, '39 Code; Sec. 6321, '54 Code.)

Rev. Rul. 54–154, 1954–2 C.B. 277.

68.18 Priority. In determining whether a Federal tax lien attaches to a fund composed of amounts owing to a general contractor from a property owner for construction work, where amounts are due subcontractors for materials and labor, the lower court must first determine the nature of the general contractor's rights to the fund. (Sec. 3670, 39 Code; Sec. 6321, '54 Code.)

Aquilino, 363 U.S. 509, Ct. D. 1856, 1960–2 C.B. 477.

68.19 Priority; advances under open-end mortgage. An advance of money by a mortgagee under an "open-end mortgage" providing for subsequent loans to a mortgagor secured by the original mortgage does not have priority over an intervening recorded tax lien. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Rul. 56–41, 1956–1 C.B. 562.

68.20 Priority; attachment lien; Ohio. The Supreme Court holds that, under the given circumstances, a Federal tax lien has priority over an attachment lien designated "an execution in advance" under Ohio law. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Acri, 348 U.S. 211, Ct. D. 1778, 1955–1 C.B. 547.

68.21 Priority; distress for rent; South Carolina. The Supreme Court holds that, under

the given circumstances, a Federal tax lien has priority over the landlord's distress for rent under South Carolina law. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Scovil, 348 U.S. 218, Ct. D. 1779, 1955–1 C.B. 548.

68.22 Priority; Federal or municipal; bankruptcy cases. The principles of law set out in *City of New Britain* will be followed by the Service when its tax claim is asserted against the proceeds realized from the bankruptcy sale of personal property in instances where a circular priority situation develops because applicable provisions of section 67c of the Bankruptcy Act require the postponement in payment of the Federal tax lien or other statutory lien to the payment of costs of administration and wage claims. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Rul. 61–101, 1961–1 C.B. 715.

68.23 Priority; garnishment lien; Texas. The Supreme Court holds that, under the given circumstances, a Federal tax lien has priority over a garnishment lien and the garnishee insurance company's right under Texas Rules of Civil Procedure to attorney's fees. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Liverpool and London and Globe Insurance Co., and Sunnyland Wholesale Furniture Co., 348 U.S. 215, Ct. D. 1780, 1955–1 C.B. 549.

68.24 Priority; judgment creditor; New York. In New York a judgment creditor acquires a lien against the personal property of a judgment debtor as of the time of the delivery of a writ of execution to the proper officer. Consequently, a notice of Federal tax lien filed subsequent to the delivery of the writ of execution is invalid as against the judgment creditor with respect to personal property levied upon and sold under the execution, even though the sale was made after the filing of such notice. Modified to make the above provisions inapplicable to creditors' rights with respect to debtors' personal property under the New York Civil Practice Law and Rules. §301.6323–1. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Rev. Rul. 225, 1953–2 C.B. 467; Rev. Rul. 66–383, 1966–2 C.B. 502.

68.25 Priority; judgment creditor; New York. To qualify as a judgment creditor, a person must have obtained (in addition to the judgment) a lien against the judgment debtor's property under applicable State law prior to the filing of the notice of the Federal tax lien. In the State of New York, a judgment creditor acquires a lien against funds of the judgment debtor in the hands of a third party upon service of a subpoena and restraining order in supplementary proceedings under the New York Civil Practice Act. Modified to make the above provisions inapplicable to creditors' rights with respect to debtors' personal property under the New York Civil Practice Law and Rules. §301.6323–1. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Rev. Rul. 54–125, 1954–1 C.B. 282; Rev. Rul. 66–383, 1966–2 C.B. 502.

68.26 Priority; mortgagee's lien for attorney's fees; choateness test. A claim for attorney's fees arising from foreclosure proceedings is inchoate and unperfected until fixed in amount by the foreclosure decree. Therefore, the claim is subordinate to intervening Federal tax liens, notice of which was filed before the lien for attorney's fees matured. §§301.6321–1, 301.6323–1. (Secs. 6321, 6323; '54 Code.)

Pioneer American Insurance Co., 374 U.S. 84, Ct. D. 1883, 1963–2 C.B. 616.

68.27 Priority; mortgagee's lien for attorney's fee; choateness test; New Jersey. Where State law provided for the allowance, in a foreclosure action, of an attorney's fee fixed as a certain percentage of the amount adjudged to be paid to the mortgagee and taxed as costs in the action, the mortgagee's claim for the statutory attorney's fee arising out of foreclosure proceedings was inchoate until there was an adjudication of the sum of money due on the mortgage. Therefore, the claim was subordinate to a Federal tax lien, notice of which had been recorded prior to default by the mortgagor. §§301.6321–1, 301.6323–1. (Secs. 6321, 6323; '54 Code.)

Equitable Life Insurance Society of the United States, 384 U.S. 323, Ct. D. 1913, 1966–2 C.B. 499.

68.28 Priority; municipal liens; insolvent taxpayers. The Supreme Court held that a town tax lien is a general lien in the absence of a judgment rendered by a court of record. Where the lien of the town and that of the Federal Government are both general and the taxpayer is insolvent, the Federal Government's lien has priority under section 3466 of the Revised Statutes. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Gilbert Associates, 345 U.S. 361, Ct. D. 1757, 1953–1 C.B. 474.

68.29 Priority; municipal liens; solvent taxpayers. The "first in time is the first in right" rule applies in determining priority of statutory Federal and municipal liens which attach to the same real estate, where no question of insolvency is involved. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

City of New Britain, 347 U.S. 81, Ct. D. 1764, 1954–1 C.B. 277.

68.30 Priority; North Carolina. Construction of North Carolina law as giving a general contractor a property right in amounts owed by the owner of real estate for whom construction work has been performed only to the extent that the amounts exceed sums owed to subcontractors was not clearly erroneous or unreasonable. Accordingly, under North Carolina law, the Federal tax lien did not attach to that part of the fund sufficient to pay the subcontractors. (Sec. 6321, '54 Code.)

Durham Lumber Co., 363 U.S. 522, Ct. D. 1855, 1960–2 C.B. 391.

68.31 Priority; notice filed in District Court. A notice of tax lien filed in a U.S. District Court for the judicial district in which the taxpayer's real property was situated was superior to the rights of a mortgagee where (1) the notice of lien was filed before the mortgage was executed, and (2) a State law imposed a condition on filing by requiring tax lien notices to contain a description of the land upon which the lien was claimed, thereby failing to authorize a State office for filing. §301.6323–1. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Union Central Life Insurance Co., 368 U.S. 291, Ct. D. 1869, 1962–1 C.B. 328.

68.32 Priority; notice filed in District Court. A notice of lien filed under section 3672 of the 1939 Code in a federal district court has priority over a third-party purchaser where State law requires the U.S. to describe the real property involved to be acceptable for filing with the register of deeds. §301.6323–1. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Donnelly, 397 U.S. 286, Ct. D. 1936, 1970–1 C.B. 285.

68.33 Priority; purchase money security interest or mortgage. A purchase money security interest or mortgage valid under local law is protected even though it may arise after a notice of Federal tax lien has been filed. §301.6321–1. (Sec. 6321, '54 Code.)

Rev. Rul. 68–57, 1968–1 C.B. 553.

68.34 Priority; security interest; future advances. Guidelines to be applied in determining if a security interest arising from an optional advance is protected against a judgment lien creditor for purposes of section 6323(c)(1)(B) or (d)(2) of the Code where the applicable local law is a version of Article 9 of the Uniform Commercial Code. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Rul. 72–290, 1972–1 C.B. 385.

68.35 Priority; spouse's dower or curtesy interest or statutory right. A spouse's dower or curtesy interest or statutory right has priority over a federal tax lien that arises after the taxpayer's marriage but before the taxpayer's death from a tax liability accruing before the marriage if, under the state law, the spouse's interest cannot be defeated by the other spouse or by a lien in favor of the other spouse's creditors. This holding also applies under section 3466 of the Revised Statutes, regarding priority of payments in situations where the federal government's claim against the decedent for unpaid taxes is not secured by a lien. §301.6321–1. (Sec. 6321, '54 Code.)

Rev. Rul. 79–399, 1979–2 C.B. 398.

68.36 Priority; trust mortgage. A trust mortgage is not such a mortgage as to give rise to a priority of lien to the trustees over a subsequently recorded Federal tax lien; the *Gargill* decision not followed. §301.6323–1. (Sec. 6323, '54 Code.)

Rev. Rul. 56–592, 1956–2 C.B. 945.

68.37 Priority; trustee in bankruptcy. A trustee in bankruptcy is not a judgment creditor within the meaning of section 3672(a) of the 1939 Code and, therefore, the lien for Federal taxes is valid even though notice thereof had not been filed prior to bankruptcy. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Green, 124 F. Supp. 481, Ct. D. 1776, 1955–1 C.B. 545.

68.38 Priority; trustee in bankruptcy. A trustee in bankruptcy is not a judgment creditor within the meaning of section 3672(a) of the 1939 Code; consequently, where prior to bankruptcy assessment lists were received by the Collector and demand duly made on the taxpayer (later bankrupt) but no notice of lien was filed, the U.S. was entitled to priority in payment as a lienholder and not merely as a tax claimant. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

England, 226 F.2d 205, Ct. D. 1790, 1956–1 C.B. 696.

68.39 Priority; trustee in bankruptcy. A trustee in bankruptcy has the rights of a statutory "judgment creditor" and, as such, prevails over an unrecorded Federal tax lien. §301.6323–1. (Sec. 6323, '54 Code.)

Speers, 382 U.S. 266, Ct. D. 1905, 1966–1 C.B. 282.

68.40 Priority; Vermont. The Court held that where a State lien established the identity of a solvent debtor, the property subject to the lien, and the amount of the lien, it was sufficiently choate to prevail over a later-filed Federal lien where the State and Federal liens are based on identical statutes. §301.6321–1. (Secs. 6321, 6322; '54 Code.)

Vermont, 377 U.S. 351, Ct. D. 1890, 1964–2 C.B. 493.

68.41 Property interests; time sharing condominium. A lien may attach under section 6321 to a delinquent taxpayer's interest in a time sharing condominium unit and related common areas but not to the interests of any other owners

in that condominium unit or to the unit itself. §301.6321–1. (Sec. 6321, '54 Code.)

Rev. Rul. 79–55, 1979–1 C.B. 400.

68.42 Property subject to distraint. A Federal tax lien may be asserted against intangible property such as a debt owed to a taxpayer; service of a levy against the taxpayer's debtor is effective to give the government possession of the property, even though notice of the lien had not been filed in accordance with local State law. (Sec. 3672, '39 Code; Sec. 6323, '54 Code.)

Eiland, 223 F. 2d 118, Ct. D. 1789, 1956–1 C.B. 693.

68.43 Redemption of property; release of U.S. rights. The information required in an application for release of the U.S. right of redemption with respect to real property sold in a nonjudicial sale is set forth. §400.5–1. (Sec. 7425, '54 Code.)

Rev. Proc. 68–10, 1968–1 C.B. 758.

68.44 Seizure from third party. An automobile or other personal property disposed of by a delinquent taxpayer after notice of a Federal tax lien has been properly filed may be seized from a third party and sold under a warrant for distraint, provided such property can be identified as property covered by the lien. (Sec. 3692, '39 Code; Secs. 6331, 6334, '54 Code.)

Rev. Rul. 54–257, 1954–2 C.B. 429.

Limitation period

70.1 Assessment and collection; credit or refund; windfall profit tax. The periods of limitation for assessment of, or for credit or refund of, windfall profit tax are discussed in four situations. §§51.4986–1, 51.4995–1, 51.4997–1, 301.6501(a)–1, 301.6511(a)–1, 301.6513–1. (Secs. 4986, 4995, 4997, 6501, 6511, 6513; '54 Code.)

Rev. Rul. 85–37, 1985–1 C.B. 362.

70.2 Assessments; additional highway use tax due; second return filed. A second highway use tax return, filed after the original due date, reporting and paying tax on additional trucks not fraudulently omitted from a timely filed original return is an amended return for the purposes of the late filing penalty, the late payment penalty, interest, and the period of limitation on assessment and refund. §§301.6501(b)–1, 301.6511(a)–1, 301.6601–1, 301.6651–1. (Secs. 6501, 6511, 6601, 6651; '54 Code.)

Rev. Rul. 75–453, 1975–2 C.B. 495.

70.3 Assessments; advance payment of agreed deficiency plus interest. The Service is barred from assessing the payment of an agreed deficiency plus interest after the running of the period of limitation of assessment. However, the advance payment of the deficiency plus interest does not constitute an overpayment of tax so as to entitle the taxpayer to a refund. Rev. Rul. 74–580 distinguished. §§301.6401–1, 301.6402–1, 301.6501(a)–1. (Secs. 6401, 6402, 6501, '54 Code.)

Rev. Rul. 85–67, 1985–1 C.B. 364.

70.4 Assessments; excessive credits; credit v. claim. An excessive credit taken on an income tax return is to be assessed within three years after the return is filed. An excessive credit claimed on Form 843 by a taxpayer entitled to file a quarterly claim is to be assessed within three years after the last day of the first quarter following the quarter for which the claim was filed. §§48.6206–1, 48.6675–1, 301.6201–1. (Secs. 39, 6201, 6206, 6420, 6421, 6424, 6427, 6675; '54 Code.)

Rev. Rul. 79–298, 1979–2 C.B. 338.

70.5 Assessments; extension; authority to sign consent. Factual situations illustrate which individuals are authorized to sign consents to extend the time for the assessment of tax. §§301.6061–1, 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 83–41, 1983–1 C.B. 349.

70.6 Assessments; extension; authority to sign consent. More than one executor or administrator of an estate is permitted to sign a consent to extend the time to assess tax, so long as authorized by state law. Any one director authorized by state law to act for a dissolved corporation is allowed to sign the consent. Rev. Rul. 83–41 clarified and amplified. §§301.6061–1, 301.6501(c)–1. (Secs. 6061, 6501; '54 Code.)

Rev. Rul. 84–165, 1984–47 I.R.B. 22.

70.7 Assessments; failure to pay tax. Where there has been no attempt by either the carrier or the shipper to see that the tax on the transportation of property is received by the Government, the period of limitation on assessment is not applicable, and the tax may be assessed directly against the shipper at any time without regard to the limitation period on assessment. (Sec. 3312, '39 Code; Sec. 6501, '54 Code.)

Rev. Rul. 58–158, 1958–1 C.B. 562.

70.8 Assessments; fraud penalties. Where a taxpayer files a false or fraudulent return but later files a nonfraudulent amended return, section 6501(c)(1) applies and the fraud penalty may be assessed "at any time", even though more than three years have expired since the filing of the amended return. (Sec. 6501, '54 Code.)

Badaracco, 464 U.S., Ct. D. 2024, 1984–1 C.B. 254

70.9 Assessments; highway use tax; refunds. Period of limitation applicable for the filing of claims for refund and the assessment of highway use tax with respect to vehicles put into use in different months during a taxable period. §§41.4482(c)–1, 301.6501(a)–1, 301.6511(a)–1. (Secs. 4482, 6501, 6511; '54 Code.)

Rev. Rul. 72–618, 1972–2 C.B. 640.

70.10 Assessments; highway use tax; second user of motor vehicle. The period of limitations on assessment commences, with respect to a second user of highway motor vehicles, on the date within a taxable period that he files a return in respect of the vehicles after being notified that the tax has not been paid in full. It is immaterial that a prior user in the taxable period filed a return and failed to pay the tax. §§41.4481–1, 301.6501(a)–1. (Secs. 4481, 6501; '54 Code.)

Rev. Rul. 65–123, 1965–1 C.B. 544.

70.11 Assessments; incomplete return. Where a person filing Form 720, Quarterly Federal Excise Tax Return, makes no entry concerning his liability for one or more categories of tax, the return so filed will not constitute a return as to the categories omitted for purposes of the limitation on assessment and collection of tax. (Rev. Rul. 58–274). Amplified to provide that the entry on any line of the word "none" or "zero" constitutes the filing of a return for that category of tax to which that line relates; the word "none" written across the entire length of the form or in the upper summary portion of the form in such a manner that it clearly indicates a denial of liability for all categories of tax listed constitutes the filing of a return. Rev. Rul. 59–366 amplified by Rev. Rul. 60–312. §§301.6501(a)–1, 301.6501(c)–1. (Sec. 6501, '54 Code.)

Rev. Rul. 58–274, 1958–1 C.B. 495; Rev. Rul. 59–366, 1959–2 C.B. 418; Rev. Rul. 60–312, 1960–2 C.B. 398.

70.12 Assessments; parent and subsidiaries; Form 872–B. Conditions are prescribed under which the Service will accept one properly executed Form 872–B, Consent Fixing Period of Limitation Upon Assessment of Miscellaneous Excise Taxes, covering a parent corporation and any or all of its subsidiary corporations. Clarified by Rev. Proc. 82–6. §§301.6501(c)–1, 301.6511(c)–1. (Sec. 601.105, S.P.R.; Secs. 6501, 6511, '54 Code.)

Rev. Proc. 72–38, 1972–2 C.B. 813.

70.13 Assessments; parents and subsidiaries; Form 872–B. Less than wholly owned subsidiaries may be included in multiple consents executed for parent and subsidiaries. Rev. Proc. 72–38 clarified. §§301.6501(c)–1, 301.6511(c)–1. (Sec. 601.105, S.P.R.; Secs. 6501, 6511, '54 Code.)

Rev. Proc. 82–6, 1982–1 C.B. 409.

70.14 Assessments; waiver of restrictions. A waiver of the restrictions on assessment and collection of a deficiency terminates the 90-day suspension of the period of limitations on assessment and collection and starts the 60-day suspension period. A notation added to the waiver form by the taxpayer which reserves the right to claim a refund is not a condition, but an expression of the rights of the taxpayer at that time which does not invalidate the waiver. §§301.6213–1, 301.6503(a)–1. (Secs. 6213, 6503; '54 Code.)

Rev. Rul. 66–17, 1966–1 C.B. 272.

70.15 Claims; "collected taxes". The taxpayer of a so-called "collected" excise tax who has paid the tax to a collecting agency which has filed a return and at the same time remitted the tax to the Government, has three years from the time the return was filed by the collecting agency to file a claim for refund of any overpayment of that tax. §301.6511(a)–1. (Sec. 6511, '54 Code.)

Rev. Rul. 60–58, 1960–1 C.B. 638.

70.16 Claims; credit for previously paid manufacturers tax. A Form 720, Quarterly Federal Excise Tax Return, showing a credit for manufacturers tax previously paid is recognized as a claim for the entire credit shown, even though such amount may exceed the total tax reported on the return. A credit balance may, under certain conditions, be taken on later returns, even though filed after the four-year period of limitation. §316.204. (Secs. 3313, 3443, '39 Code; Secs. 6416, 6511, '54 Code.)

Rev. Rul. 55–53, 1955–1 C.B. 528.

70.17 Claims; evidence to support timely filed claim. A timely filed claim for refund of amounts erroneously paid as manufacturers tax is not rendered invalid because the required written consents of ultimate purchasers were filed after the expiration of the statutory period of limitation. §301.6511(a)–1. (Secs. 3313, 3443, '39 Code; Secs. 6416, 6511, '54 Code.)

Rev. Rul. 58–563, 1958–2 C.B. 892.

70.18 Claims; proof of repayment of tax. If a claim for credit or refund of overpayment of tax is filed within the limitation period, the fact that neither the amount of the tax in question has been repaid to the person from whom it was collected, nor such person's consent to allowance of a credit or refund has been obtained prior to the expiration of such period, will cause the claim to be considered invalid as not timely filed. However, the claim will be disallowed by the Service upon final processing if such requirements have not been met. The consequences of filing the written consents or proof of repayment subsequent to the disallowance of a claim for failure to file such evidence is explained. §§301.6415–1, 301.6511(a)–1. (Secs. 4251, 4261, 6415, 6511; '54 Code.)

Rev. Rul. 69–508, 1969–2 C.B. 262.

70.19 Claims; Saturday last day. Claims will be considered to have been received on Satur-

day, March 15, 1952, if they were in fact received on March 17, 1952. §29.322-3. (Sec. 322, '39 Code; Sec. 6511, '54 Code.)

Rev. Rul. 110, 1953-1 C.B. 306.

70.20 Claims; Tax Court decision; appeal dismissed. A decision of the Tax Court which has been appealed to the Court of Appeals does not become final until the expiration of the time for filing a petition for certiorari, even though the Court of Appeals dismisses the petition to review at the request of both parties. A claim for refund is timely when filed prior to the expiration of the period provided in section 6511(c)(1), as extended by the period allowed for filing a petition for certiorari and the unexpired portion of the suspended period under the notice of deficiency. §§39.322-8, 301.6511(c)-1, 301.7481-1. (Secs. 322, 1140, '39 Code; Secs. 6511, 7481, '54 Code.)

Rev. Rul. 65-305, 1965-2 C.B. 442.

70.21 Claims; timeliness. Where the last day of the limitation period for filing a claim for credit or refund falls on a Saturday, Sunday, or legal holiday and the claim is filed on the next succeeding day which is not a Saturday, Sunday, or legal holiday, the amount of refund allowable is not limited even though no tax was paid within the three-year period immediately preceding the date of actual filing of the claim. Rev. Rul. 57-354, which deals with the timeliness of claims for credit or refund under the 1939 and 1954 Codes in cases where no return was filed or where the return filed was delinquent, is superseded with respect to its application of the 1954 Code. §§39.322-7, 301.6511(a)-1, 301.6511(b)-1, 301.7503-1. (Sec. 322, '39 Code; Secs. 6511, 7503, '54 Code.)

Rev. Rul. 57-354, 1957-2 C.B. 913; Rev. Rul. 66-118, 1966-1 C.B. 290.

70.22 Claims; timeliness; assessment and payment after period expires. A claim for refund of a tax assessed and paid after the expiration of the period of limitations on assessment must be filed within two years of the date of payment. The decision in *Thompson* will no longer be followed. §§301.6401-1, 301.6402-2, 301.6501(a)-1, 301.6511(a)-1. (Secs. 6401, 6402, 6501, 6511; '54 Code.)

Rev. Rul. 74-580, 1974-2 C.B. 400.

70.23 Claims; tires and tubes resold for export. Where tires and tubes are purchased tax paid from a tire manufacturer by a second manufacturer for resale on or in connection with articles exported, claim for credit or refund of the manufacturers tax must be made within the applicable period of limitations. §§48.6416(b)-3, 301.6511(a)-1. (Secs. 6416, 6511; '54 Code.)

Rev. Rul. 68-329, 1968-1 C.B. 559.

70.24 Criminal prosecution; conspiracy to evade tax. A conspiracy to evade taxes by concealing holdout income from pinball machines continued beyond the filing of the last return where later overt acts, i.e., furnishing government agents with false records and statements, were committed within six years of the return of the indictment in order to conceal the holdout income until action thereon was barred, so that prosecution was timely under the six-year limitation period. §39.145-1. (Secs. 145, 3748, '39 Code; Secs. 6531, 7201, '54 Code.)

Forman, 361 U.S. 416, Ct. D. 1843, 1960-1 C.B. 695.

70.25 Criminal prosecution; fraudulent return. The six-year statute of limitations on a criminal prosecution for filing fraudulent returns begins to run from the date on which the return is actually filed, where an extension of time has been granted by the Commissioner, and not from the original due date of the return. (Secs. 6513, 6531; '54 Code.)

Habig, 390 U.S. 222, Ct. D. 1921, 1968-2 C.B. 589.

70.26 Extension; authority to sign Form 907. A signed Form 2848, Power of Attorney, is insufficient to authorize a taxpayer's representative to sign Form 907, Agreement to Extend Period of Limitations, in the absence of that specific authorization. §301.6532-1. (Sec. 6532, '54 Code.)

Rev. Rul. 76-60, 1976-1 C.B. 387.

70.27 Extension; criminal prosecution; complaint showing probable cause. A timely filed complaint charging the taxpayer with willfully filing a false return is sufficient to bring about the nine-month extension of the period of limitations where it shows probable cause. (Sec. 6531, '54 Code.)

Jaben, 381 U.S. 214, Ct. D. 1902, 1965-2 C.B. 446.

70.28 Extension; Form 872-A; assessments. Conditions are set forth with respect to the acceptance by Appeals officials and District Directors of Internal Revenue of Form 872-A, Special Consent to Extend the Time to Assess Tax. Form 872-A, accepted in place of Form 872, relieves taxpayers and the Service from the inconvenience of obtaining renewal consents. Rev. Proc. 71-11 superseded. §301.6501(c)-1. (Sec. 601.105, S.P.R.; Sec. 6501, '54 Code.)

Rev. Proc. 79-22, 1979-1 C.B. 563.

70.29 Extension; restriction on consents. Procedures are set forth under which the scope of a consent, Form 872, extending the limitation period for assessment under section 6501(c) may be restricted to one or more issues. Modified by Rev. Proc. 77-6 to provide that the terms "automatic effect" and "related or automatic items" as used are changed to "a direct or indirect effect" and "consequential changes," respectively. Rev. Proc. 68-3 superseded. §301.6501(c)-1. (Sec. 601.105, S.P.R.; Sec. 6501, '54 Code.)

Rev. Proc. 68-31, 1968-2 C.B. 917; Rev. Proc. 77-6, 1977-1 C.B. 539.

70.30 Interest on overpayment. Accrued interest on a credit for an overpayment of tax is not allowable after the expiration of six years from the date of the allowance of the credit unless a suit has been filed therefor within such period. (Secs. 6511, 6611; '54 Code.)

Rev. Rul. 56-506, 1956-2 C.B. 959.

70.31 Interest on refund. The filing of a claim on Form 843 for additional interest on a refund of tax overpayment does not stop the running of the six-year statute of limitations. This claim is no more than a request for additional interest. The only way a taxpayer can fully protect his right to interest is by filing a civil suit against the U.S. prior to the termination of the six-year statutory period. (Sec. 3771, '39 Code; Sec. 6611, '54 Code.)

Rev. Rul. 57-242, 1957-1 C.B. 452.

70.32 Waiver in refund proceedings. Where a claim for refund is disallowed by means other than a registered notice of disallowance mailed to the taxpayer, unless the taxpayer has filed a written waiver of the requirement that he be mailed such registered notice of disallowance, an agreement to suspend the running of the statute of limitations for purposes of a suit based on the claim is not necessary. §301.6532-1. (Sec. 6532, '54 Code.)

Rev. Rul. 56-381, 1956-2 C.B. 953.

70.33 Waiver of registered notice of disallowance. A taxpayer may execute a waiver, Form 2297, Waiver of Registered Mail Notification of Claim Disallowance, of the requirement that a registered notice of disallowance of a claim be issued where an agreement is secured at the conclusion of an investigation or conference. A taxpayer may request the opportunity to execute the waiver at any time prior to issuance of the registered notice. §301.6532-1. (Sec. 601.602, S.P.R.; Sec. 6532, '54 Code.)

Rev. Proc. 57-12, 1957-1 C.B. 740.

Lubricating oil

(See: Manufacturers)

Manufacturers

Automotive, etc.

Chassis and bodies

72.1 Air cargo elevator. A self-propelled elevator used for air cargo handling and for service jobs around an airport is not a taxable motor vehicle. (Sec. 4061, '54 Code.)

Rev. Rul. 57-578, 1957-2 C.B. 723.

72.2 Air-conditioning units installed. The tax imposed by section 4061(a) is applicable to the sales of trucks, buses, highway tractors, and passenger automobiles without any reduction because of air-conditioning units installed therein. The separate sales of air-conditioning units designed for use in trucks, buses, or highway tractors are subject to the tax imposed by section 4061(b)(1); however, the tax does not apply to the separate sales of units suitable for use and ordinarily used in connection with a passenger automobile or house trailer. §§48.4061(a)-1, 48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 69-578, 1969-2 C.B. 199.

72.3 Airfield crash trucks. A vehicle body which is specially designed and adapted for use in the rescue of persons from crashed or damaged aircraft is not a taxable automobile truck body. The cab, including the seat, which is specially designed for the vehicle and is an integral part of and nonseparable from the nontaxable body, is not an automobile part or accessory. The wire snippers, goggles, and fire extinguishing equipment are not automobile parts or accessories; however, other articles, such as floodlights, if primarily designed and adapted for use on taxable vehicles, do fall within this classification. §§48.4061(a)-1, 48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 60-269, 1960-2 C.B. 296.

72.4 Articles damaged or destroyed in transit; credit or refund. A manufacturer who paid tax on a vehicle, sold to a dealer under a franchise agreement that provided for transfer of title to the dealer when the vehicle was delivered to the public carrier and under which title reverted to the manufacturer on occurrence of in-transit loss or damage not the carrier's responsibility, is entitled to credit or refund of the tax under section 6416(b)(1). Rev. Ruls. 56-361 and 68-559 distinguished. §§48.4061(a)-1, 48.6416(b)-1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 75-216, 1975-1 C.B. 337.

72.5 Articles sold for nonhighway use; refunds and credits. A manufacturer, who sells a motor vehicle chassis tax paid that is subsequently used by the purchaser as a component part of a nonhighway vehicle, may support a claim for refund of the tax for purpose of reg. 48.4061(a)-1(e)(2)(v) by complying with the requirements of reg. 48.4061(a)-1(e)(2)(iii) and (iv), except for a statement that the chassis was purchased tax paid, and adequately identifying

the invoice of sale. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–298, 1978–2 C.B. 258.

72.6 Asphalt-softener trailer. The tax applies to that portion of the sale price of an asphalt-softener trailer attributable to the trailer chassis. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 67–19, 1967–1 C.B. 293.

72.7 Assembled in Puerto Rico; European-made parts. Sales of automobiles assembled in Puerto Rico from European-made parts are not subject to the manufacturers tax when they are sold in Puerto Rico, in adjacent islands not connected with the U.S., and in possessions of the U.S. Where a sale is made within the U.S., whoever makes the initial sale therein is liable for the tax. (Sec. 4061, '54 Code.)

Rev. Rul. 57–237, 1957–1 C.B. 367.

72.8 Automobile; body armored. A company that armors the body of a complete automobile purchased from the manufacturer has further manufactured the body and is liable for tax with respect to that portion of the sale price of the completed vehicle which is attributable to the further manufactured body. The manufacturer may sell the complete bodies tax free to the company but the chassis may not be sold tax free. Credit or refund for the tax paid on the body may be claimed by the company where it purchases the complete automobile on which the manufacturer has paid the total tax. §§48.4061(a)–1, 48.6416(b)–3. (Secs. 4061, 4221, 6416, '54 Code.)

Rev. Rul. 71–259, 1971–1 C.B. 369.

72.9 Automobile; SACLANT purchase; NATO. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.409–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1, (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

72.10 Automobile imported for personal use. The tax on motor vehicles applies to automobiles imported on or after February 1, 1966, by resident purchasers for personal use since they are not incidentally imported. Amplified by Rev. Rul. 69–598. §§48.4061(a)–2, 48.4218–2. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 65–317, 1965–2 C.B. 422.

72.11 Automobile imported for personal use. A U.S. resident who orders a foreign-made automobile from a vendor while temporarily in the foreign country and imports it for his personal use in the U.S. is liable for the manufacturers tax. This Revenue Ruling will be applied to articles imported on or after February 1, 1966. Rev. Rul. 65–317 amplified; Rev. Rul. 68–30 distinguished. §§48.4061(a)–2, 48.4218–1, 301.7805–1. (Secs. 4061, 4218, 7805; '54 Code.)

Rev. Rul. 69–598, 1969–2 C.B. 211.

72.12 Automobile imported for personal use; "incidental" importation. Four examples involving the importation of foreign-made automobiles for personal use illustrate whether the importation is considered incidental for purposes of determining the applicability of the manufacturers tax. This Revenue Ruling will not apply to importation of foreign-made automobiles before January 15, 1968. Distinguished by Rev. Rul. 69–598; modified by Rev. Rul. 69–640. §§48.4061(a)–2, 48.4218–2, 301.7805–1. (Secs. 4061, 4218, 7805; '54 Code.)

Rev. Rul. 68–30, 1968–1 C.B. 481.

72.13 Automobile imported for personal use; tax base. The tax base for computing the manufacturers tax on a foreign-made automobile imported by an individual for personal use in the U.S. is the attributed entry valuation for import duty plus other importation costs. Rev. Ruls. 66–66 and 67–56 revoked; Rev. Rul. 68–30 modified. §§48.4061(a)–1, 48.4218–5. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 69–640, 1969–2 C.B. 211.

72.14 Automobile sold to State; trade-back agreement. Sales of new automobiles to a State are subject to tax if sold under agreements which provide that the State will trade the automobiles back to the dealer after they have been used for a specified number of months or after they have been driven a certain number of miles. (Secs. 4061, 4224, 6416; '54 Code.)

Rev. Rul. 58–572, 1958–2 C.B. 815.

72.15 Automobile truck bodies; wrecker cranes and car dollies. Wrecker cranes designed to be mounted on the chassis of tow trucks and car dollies used in connection with such cranes, which are sold by manufacturer on or in conjunction with automobile truck bodies as parts or accessories thereof, are taxable at the rate prescribed in section 4061(b) and the automobile bodies at the rate prescribed in section 4061(a)(1). §§48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 70–157, 1970–1 C.B. 223.

72.16 Body mounted on tax-paid chassis. Where a body manufacturer sells a complete vehicle composed of a body of his manufacture mounted on a chassis which he purchased tax-paid, the manufacturer's tax shall be applied to the single price of the vehicle apportioned to the ratio of the normal sales price of the separate body to the price of the whole vehicle if the manufacturer makes a regular practice of selling the bodies separately; if not, to the ratio of the cost of the manufactured body to the total cost of the body plus the cost of acquiring the chassis. (Sec. 4061, '54 Code.)

Rev. Rul. 59–125, 1959–1 C.B. 308.

72.17 Brush chipper. A mobile brush chipper is a highway-type trailer chassis and tax attaches to that portion of the sale price attributable to the trailer chassis on which the brush chipper machinery is mounted. However, tax does attach to that portion of the selling price of the brush chipper attributable to the chipping and blower assembly, provided that such part of the selling price is billed separately on the invoice to the customer or can be otherwise established by adequate records. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–64, 1972–1 C.B. 333.

72.18 Bus-type vehicle used as ambulance. A motor vehicle consisting of a bus-type body and chassis constructed as an integral unit that is designed and sold for use by military hospital and medical personnel to transport either litter borne or ambulatory passengers over the highway is an ambulance, and sales by the manufacturer are exempt from tax. §§48.4061(a)–1, 142.1–1 (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 77–117, 1977–1 C.B. 316.

72.19 Buses; jointly owned; county and private bus company. The sale of buses to a county that conveys a joint ownership interest to a privately-owned bus company operating the county mass transportation system is not for the exclusive use of the county and is not exempt from the manufacturers tax. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 71–513, 1971–2 C.B. 372.

Manufacturers: Automotive, etc.: Chassis and bodies

72.20 Buses; mass transportation service; airport shuttle. Highway-type buses used within the boundaries of an urban airport to furnish shuttle transportation between airline terminals and surrounding parking lots are not being used in mass transportation service in an urban area for purposes of the exemption from the tax. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 74–599, 1974–2 C.B. 350.

72.21 Buses; mass transportation service; intercity route. An intercity bus service, connecting two cities with populations between 100,000 and 500,000 and located 51 miles apart, serving both the cities and their suburbs with the majority of passenger traffic being carried within either city or between either city and its immediate suburban area, with only a small percentage of passengers traveling from one city to the other, qualifies as mass transportation service within urban areas for purposes of the exemption from the manufacturers excise taxes. §142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–285, 1976–2 C.B. 343.

72.22 Buses; mass transportation service; sold to lessor. Buses sold by the manufacturer to a corporation for lease to its parent, subsidiary, or a related corporation for use predominantly in urban mass transportation service are not considered as used by the purchaser within the meaning of section 4063(a)(6) and no credit or refund is allowable under section 6416(b). §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063, 4217, 6416; '54 Code.)

Rev. Rul. 77–240, 1977–2 C.B. 369.

72.23 Buses; mass transportation service; urban area to airport. Sales of highway-type buses to be used for more than 50 percent of each year for transporting persons around-the-clock on regularly scheduled routes in and around a city of more than 500,000 inhabitants to airports, with all routes within 30 miles of the city boundaries, may qualify for the exemption provided by section 4063(a)(6). §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–396, 1975–2 C.B. 419.

72.24 Buses; mass transportation service; urban areas. Guidelines are set forth for determining whether a bus is to be used predominantly by the purchaser in "mass transportation service in urban areas" for purposes of the exemption from the manufacturers tax. §142.1–1. (Sec. 601.402, S.P.R.; Sec. 4063, '54 Code.)

Rev. Proc. 74–1, 1974–1 C.B. 411.

72.25 Buses; mass transportation service; urban areas. Buses sold to a company for use in providing daily charter transportation under a contract with a factory to transport its employees between small towns and rural communities and the factory are not used in mass transportation service in urban areas for purposes of the exemption. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 77–431, 1977–2 C.B. 370.

72.26 Cargo carriers. A four-wheeled platform truck designed for use predominantly in off highway operations at industrial plants, airports, warehouses, terminals, military installations, and other such places as a burden carrier is not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 60–41, 1960–1 C.B. 408.

72.27 Cargo containers. So-called cargo containers which are designed for the shipment of property by water, rail, and highway are not considered to be taxable bodies for trucks, truck trailers or semitrailers, even though in some respects they resemble such bodies in size, construction, and appearance. Distinguished by Rev. Ruls. 61–159, 67–207, and 70–54. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 60–185, 1960–1 C.B. 412.

72.28 Chutes for loading and unloading livestock. Portable loading chutes designed for loading and unloading livestock on trucks are not subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–194, 1969–1 C.B. 276.

72.29 Compactors. Mobile machines with limited highway speed that are designed and built exclusively for compacting snow, refuse, and other compactible matter are not subject to the manufacturers tax on motor vehicles. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–288, 1973–2 C.B. 344.

72.30 Component parts; credits and refunds. The credit allowable with respect to tax-paid tires, tubes, and automobile radio or television sets sold on or in connection with the sale of taxable chassis, bodies or vehicles is granted to the manufacturer, producer, or importer of the chassis, body or vehicle and is, in effect, an adjustment in computing the tax with respect to the sale of the chassis, body or vehicle. The restrictions and conditions of section 3443(d) do not apply to the credit authorized by section 3443(e). §316.54. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 55–397, 1955–1 C.B. 525.

72.31 Concrete mixer chassis. A truck chassis, designed to permanently mount only a forward discharge concrete mixer that is exempt from tax and used to transport concrete over the highway, as well as mix and discharge the concrete, is a highway vehicle and is subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–342, 1978–2 C.B. 261.

72.32 Constructive sales price; brother-sister controlled group. The constructive sale price of taxable flat-bed truck bodies and cranes sold by the manufactuere other than at arm's length and at less than fair market price to a distributing company that, with the manufacturer, constitutes a brother-sister controlled group and that resells the equipment to independent retailers but does not regularly sell to wholesale distributors is to be determined by using the percentages prescribed in sections 4216(b)(3) and (5) even though the manufacturer and distributor are not members of an affiliated group as defined in section 1504(a). §§48.4061(a)–1, 48.4061(b)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 78–10, 1978–1 C.B. 356.

72.33 Conveyor discharge system. A conveyor discharge system designed to be attached to and used in connection with a bottom-dump semitrailer for unloading is a taxable part or accessory. When sold with a taxable semitrailer, it is to be included in the tax base of the semitrailer. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code).

Rev. Rul. 74–173, 1974–1 C.B. 309

72.34 Cranes, hydraulic tailgates, and wrecker cranes installed on light-duty trucks. Effective December 1, 1978, taxable cranes, hydraulic tailgates, and wrecker cranes may be sold tax free by manufacturers to dealers for installation on light-duty trucks. Rev. Ruls. 77–101, 78–33, and 78–308 modified. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 81–130, 1981–1 C.B. 499.

72.35 Crane unit installed on truck tractor. A hydraulic crane unit installed by a company on a trucking operator's new truck tractor and used primarily to load and unload semitrailers pulled by the tractor is a taxable part or accessory, the installation of which constitutes further manufacture by the operator for purposes of the manufacturers tax, and the tax due on the completed tractor is computed by use of the constructive sale price. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1, 148.1–5. (Secs. 4061, 4216, 4218, 4221; '54 Code.)

Rev. Rul. 76–24, 1976–1 C.B. 334.

72.36 Cranes installed on trucks; job-site operations. The tax imposed by section 4061 does not apply to sales of certain mast and boom type cranes having lifting capacity of 5,000 or 6,000 pounds that are mounted on small trucks and designed for job-site operations rather than for typical loading or unloading duties. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 80–90, 1980–1 C.B. 240.

72.37 Cranes installed on trucks and truck chassis. The applicability of the tax imposed by section 4061 is explained with respect to cranes installed on trucks and truck chassis in such manner that the primary function of the crane is to load and unload the vehicle on which it is mounted. Rev. Rul. 73–343 obsoleted. Modified by Rev. Rul. 81–130. §§48.4061(a)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 78–33, 1978–1 C.B. 342.

72.38 Crew cabs; truck cab attachment. Sales of "crew cabs" designed to be attached to and used in connection with highway trucks are subject to the manufacturers tax on automotive parts or accessories and their installation on the trucks does not constitute further manufacture of the chassis or bodies. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–241, 1973–1 C.B. 428.

72.39 Cylinder bank assemblies. Cylinder bank assemblies designed to be mounted on taxable semitrailer chassis for use in transporting compressed gas on the highway are considered to be truck semitrailer bodies subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–196, 1963–2 C.B. 480.

72.40 Detachable containers. Detachable containers which are produced with specially designed understructures for use with automobile truck chassis equipped with frames specially designed to accommodate the containers are considered to be taxable bodies for automobile trucks. Rev. Rul. 60–185 distinguished. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 61–159, 1961–2 C.B. 170.

72.41 Dump trucks. Certain dump truck bodies specially designed for use in road building operations are subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–249, 1968–1 C.B. 456.

72.42 Dump trucks; spreading device. A self-feeding device designed to be attached to a standard dump truck body to be used for spreading granular materials on highways is not a taxable part or accessory, but the truck body sold with the device attached is subject to the tax on truck bodies. Modified by Rev. Rul. 76–506. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 72–479, 1972–2 C.B. 544.

72.43 Dune buggy body kits. The manufacturers sales of dune buggy body kits to purchasers who assemble the bodies and mount them on modified automobile chassis to complete the vehicle are subject to tax. Where the body kits are sold to dealers who furnish the chassis and perform all operations necessary to assemble and mount the bodies, the dealer is the manufacturer of the completed vehicle. Such dealers may, under certain circumstances, purchase the body kits tax-free for further manufacture, or claim a credit or refund in instances where the tax has been paid by the manufacturer for whom the kit was purchased. §§48.4061(a)–1, 48.6416(b)–3. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 70–274, 1970–1 C.B. 220.

72.44 Engines converted to use liquified petroleum gas. A company that purchases tax-paid automobile trucks, buses, and tractors from a manufacturer and installs tax-paid kits to convert the engines to use liquified petroleum gas is not further manufacturing the vehicles and is not liable for tax with respect to its sales or use of the converted vehicles. Rev. Rul. 60–310 distinguished. Modified by Rev. Rul. 82–157. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 75–509, 1975–2 C.B. 420.

72.45 Exported automobile; returned to U.S. and sold by bank. Automobiles were sold by a manufacturer in the U.S. to a purchaser who was going to resell them to a customer in a foreign country. The automobiles were shipped out of the U.S. and held in customs bond in the foreign country pending payment therefor. When the customer failed to pay for the automobiles, they were returned to the U.S. for sale by the bank that financed the transaction. *Held*, no tax attaches to the manufacturer's sales of the automobiles for export; however, the subsequent sales in the U.S. by the bank are subject to the manufacturers tax and the bank is liable for reporting and paying the tax due. S.T. 410 superseded; Rev. Rul. 56–562 distinguished. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 70–12, 1970–1 C.B. 229.

72.46 Exported motor vehicles; driven from factory to point of exportation. Manufacturers tax does not apply to an automobile purchased at the factory and driven directly to the Canadian border for entry into Canada containing only the luggage of the owner or to an automobile and a truck purchased at the factory with the automobile being loaded in the truck and the truck driven directly to a port for embarkation to a foreign country. S.T. 833 superseded. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 69–395, 1969–2 C.B. 212.

72.47 Farm vehicle; bulk feed bodies. Certain automotive bodies equipped with heavy-duty unloading equipment that are used primarily for hauling feed, seed, and fertilizer to and on farms are exempt from the manufactures tax. Rev. Rul. 66–315 revoked. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 69–579, 1969–2 C.B. 200.

72.48 Farm vehicle; center dump gravity body. A center dump gravity body with its semitrailer chassis has a gross vehicle weight of more than 10,000 pounds and is designed to haul farm products on the farm and over the highway. The body does not have specific features that indicate it is designed primarily for use in a farming activity with respect to seed, feed, or fertilizer and is not exempt from tax. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–218, 1976–1 C.B. 333.

72.49 Farm vehicle; dry fertilizer; container-loader device. A combination container-loader device, designed to be mounted on a truck chassis and used primarily to haul fertilizer on the highway from a warehouse to and on a farm, is

not subject to tax. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 72–39, 1972–1 C.B. 333.

72.50 Farm vehicle; fertilizer spreaders. Sales by a manufacturer of trailer bodies designed primarily to spread and unload fertilizer on farms and chassis designed for farm rather than highway use are not subject to tax. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 70–275, 1970–1 C.B. 222.

72.51 Farm vehicle; fertilizer spreaders; modified truck chassis. Truck chassis of a type generally subject to tax under section 4061(a)(1) sold by a manufacturer to another company that further manufactures them into vehicles specially designed to transport and apply liquid or dry fertilizer on farms, substantially limiting their use on public highways, are not highway vehicles within the meaning of the regulations and may be sold taxfree after January 13, 1977 by the manufacturer to the company that modifies the chassis for resale and the company is not liable for tax on the further sale of such vehicles. Distinguished by Rev. Rul. 79–308. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 77–301, 1977–2 C.B. 365.

72.52 Farm vehicle; liquid fertilizer tank bodies. Tank type automotive bodies, 500 to 1600 gallons, mounted on trailer chassis and towed on highways to transport fertilizer from bulk storage locations to nearby farms where they serve as "nurse" tanks to fill smaller tanks on applicator equipment, if not excluded from tax by section 4061(a)(2), are exempt under section 4063(a)(2)(B). Rev. Rul. 66–316 revoked. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 74–524, 1974–2 C.B. 348.

72.53 Farm vehicle; mixer-feeder bodies. A vehicle that consists of a mixer-feeder truck body and a taxable chassis, that has a normal overall width of 96 or 108 inches, that can sustain highway speeds of 40 to 50 m.p.h., and that is used to transport and mix feed for dairy and beef cattle is a highway vehicle under reg. 48.4061(a)–1(d)(1). The mixer-feeder body designed to process and prepare feed for use on farms, haul feed to and on farms, and unload feed on farms is exempt from tax under section 4063(a)(2). Rev. Rul. 77–301 distinguished. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 79–308, 1979–2 C.B. 372.

72.54 Farm vehicle; sugar beet, grain, and fertilizer dump trucks. A dump truck designed for, and used primarily in, hauling grain and sugar beets from the field to points on or off the farm and that may also be used to haul fertilizer over the highway to the farm is not exempt, under the provisions of section 4063(a)(2)(B), from the tax imposed by section 4061. A screen-type sugar beet gate and cab protector sold as optional equipment for the truck are likewise not exempt. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–462, 1975–2 C.B. 419.

72.55 Farm vehicle; water for farm animals. Water is not a feed and a body primarily designed to transport water for farm animals is not exempt from tax. (Sec. 4063, '54 Code.)

Rev. Rul. 76–118, 1976–1 C.B. 342.

72.56 Fiberglass body shells and kits. Applicability of the manufacturers tax to sales of special fiberglass body shells and kits, including any part or accessories sold on or in connection therewith, that are designed to be mounted on standard passenger automobile chassis to produce complete sports cars. The tax consequences resulting from the sales of the body shells to dealers for completion of the vehicle for sale to consumers and the purchase of the shells by consumers who complete the vehicles for their own personal use, are set forth. §§48.4061(a)–1, 48.4218–2, 48.6416(b)–3. (Secs. 4061, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 71–171, 1971–1 C.B. 367.

72.57 Fiberglass bulk containers. Molded fiberglass open-top containers designed to be secured to the flatbed of taxable trailers and semitrailers, towed by a farm tractor through the farm fields, loaded with tomatoes by a mechanical tomato harvester, and used in transporting tomatoes from the farm fields over the highway to a cannery are taxable trailer and semitrailer bodies. Rev. Rul. 70–309 distinguished. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 80–131, 1980–1 C.B. 238.

72.58 Fifth-wheel combined with truck-tractor. The assembly of a tax-paid fifth wheel with a tax-paid truck-tractor by a dealer or truck operator constitutes further manufacture which subjects the assembler to the manufacturers tax on the sale or use of the tractor complete with fifth wheel. The determination of the amount of tax due by use of the constructive sales price formula is explained. This conclusion is applicable with respect to sales or uses made on or after May 1, 1971. Amplified to include instances where fifth wheels are purchased from and installed by fifth-wheel dealers on truck-tractors owned by the trucking dealer or operator. Rev. Proc. 71–24 provides an alternative method of computation where the required information is not available for the use of the constructive sales price formula. Distinguished by Rev. Ruls. 73–507 and 73–560. §§48.4061(a)–1, 48.4218–5, 301.7805–1. (Sec. 601.402, S.P.R.; Secs. 4061, 4216, 4218, 7805, '54 Code.)

Rev. Rul. 71–170, 1971–1 C.B. 365; Rev. Rul. 71–400, 1971–2 C.B. 358; Rev. Proc. 71–24, 1971–2 C.B. 552.

72.59 Fifth-wheel combined with truck-tractor; lengthening of chassis for headramps. A firm engaged to modify truck-tractor chassis owned by an automobile transport company by installing headramps to increase load capacity, adding a fifth-wheel, and lengthening the chassis to accomodate the headramps, is considered a manufacturer of truck bodies with respect to the headramp installations and is liable for the tax imposed on their sale by section 4061(a). However, the installation of a fifth-wheel and lengthening of the chassis is an act of further manufacture for which the transport company, as the owner, is subject to tax under section 4218(a) computed as provided in section 4218(e) without regard to Rev. Rul. 71–170, and is entitled to a credit under sections 6416(b)(3)(B) and 6416(c) for taxes previously paid. Rev. Rul. 71–170 distinguished. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218, 6416; '54 Code.)

Rev. Rul. 73–560, 1973–2 C.B. 350.

72.60 Fire truck chassis. Fire truck chassis especially designed and sold to carry fire-fighting apparatus and not suitable for use as automobile truck chassis without making major changes thereon are not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 59–223, 1959–1 C.B. 312.

72.61 Foreign-made car; purchased abroad; shipped to N.Y.; driven to Mexico. The manufacturers tax on motor vehicles is not incurred on a foreign-made automobile that was purchased in Europe by a resident of Mexico, shipped to New York, and then driven by him directly to Mexico. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 69–258, 1969–1 C.B. 279.

72.62 Glider kit combined with salvaged running gear from truck-tractor. A trucking operator who assembles a truck-tractor for his own use by combining a "glider kit" purchased from a dealer with salvaged running gear from a worn-out tractor, and thereby becomes liable for the manufacturers tax, is not entitled to use the methods of determining a constructive tax base provided by Rev. Rul. 71–170 and Rev. Proc. 71–24 but must use the method set forth in Rev. Rul. 71–584. Rev. Rul. 71–170 distinguished. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 73–507, 1973–2 C.B. 348.

72.63 Gondola-type tank trailers. Gondola-type grape tank trailers which are primarily designed and constructed for highway use and which are so used in transporting grapes from vineyards to wineries are subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 64–111, 1964–1 (Part 1) C.B. 365.

72.64 Gross vehicle weight; readily attachable components. The gross vehicle weight of a truck must be determined solely on the basis of the strength of the chassis frame and the axle capacity and placement. Readily attachable components may not be taken into account in making the determination. §§145.4051–1, 301.7805–1. (Secs. 4051, 7805; '54 Code.)

Rev. Rul. 85–196, 1985–51 I.R.B. 5.

72.65 Gross vehicle weight; readily attachable components. For purposes of determination of gross weight under section 4051(a), the term "readily attachable components" is defined as springs, brakes, rims and tires. Rev. Ruls. 85–196 and 86–43 clarified. §145.4051–1. (Sec. 4051, '54 Code.)

Rev. Rul. 86–113, 1986–38 I.R.B. 6.

72.66 Gross vehicle weight determination. Rev. Rul. 85–196 is modified to provide that its conclusion will not be applied to sales prior to October 1, 1986. §§145.4051–1, 301.7805–1. (Secs. 4051, 7805; '54 Code.)

Rev. Rul. 86–43, 1986–13 I.R.B. 36.

72.67 Hay loader-unloader. A self-propelled four-wheel motor vehicle designed for use in picking up, transporting, and unloading bales of hay on farms and not primarily designed for highway use is not subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–285, 1974–1 C.B. 305.

72.68 Highway construction rollers. All purpose rollers, self-propelled machines having front and rear rollers primarily designed and adapted for use in the construction and maintenance of streets and highways, are not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–506, 1958–2 C.B. 765.

72.69 Highway vehicle. Criteria for distinguishing between motor vehicles designed for off highway use and those designed for highway use, for purposes of determining the applicability of tax imposed by section 4061(a). (Sec. 4061, '54 Code.)

Rev. Rul. 57–440, 1957–2 C.B. 721.

72.70 Hoist compatible with dump truck body. A hoist sold with a dump truck body to a dealer who stated on his purchase order that the hoist was being purchased for resale from his parts inventory and would not be combined or assembled with the body is subject only to the tax on parts or accessories. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–213, 1973–1 C.B. 426.

72.71 Hoist for trash containers. Hoists specially designed to be attached to taxable truck chassis for use with exempt roll-off detachable

trash containers do not qualify for exemption from the tax on truck chassis or parts or accessories. §142.1–1 (Secs. 4061, 4063; '54 Code.)

Rev. Rul 74–263, 1974–1 C.B. 311.

72.72 Hoppers, conveyors, distributor system; ice and snow control material spreaders. Hopper and conveyor systems designed for use in ice and snow control of highways, mounted on a truck chassis, in the dump box of a dump truck, in the box of a pickup truck, or on a semitrailer frame to be pulled by a highway tractor are truck or semitrailer bodies subject to the tax imposed by section 4061(a)(1) unless excluded by section 4061(a)(2); however, no tax attaches to that part of the selling price attributable to the distributor mechanism that spreads the ice and snow control material. Rev. Ruls. 165 revoked and 72–479 modified. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–506, 1976–2 C.B. 334.

72.73 Horse semitrailer with living area. Gooseneck-type horse semitrailers that by special order are manufactured to include a self-contained living area in addition to the area for horses do not qualify for the exemption for house trailers provided by section 4063(a)(3). §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–432, 1976–2 C.B. 334.

72.74 Horticultural vehicle with mounted boom. A self-propelled four wheel vehicle upon which is mounted a boom with a work platform attached designed for use in orchards by workers in pruning trees and in performing other horticultural operations is not an automobile truck or trailer chassis designed for highway use. Further, the boom is not a part or accessory. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–381, 1968–2 C.B. 491.

72.75 House mover. A house mover consisting of two longitudinal beams, a single tree, and two dollies, designed for use in combination with a highway-type truck-tractor for transporting property (houses) from place to place, is considered a semitrailer chassis and the sale of the "house mover" as a unit is subject to tax. The separate sale of the single tree and the dollies is subject to tax on parts or accessories; however, no tax attaches to separate sales of the longitudinal beams. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 64–112, 1964–1 (Part 1) C.B. 366.

72.76 Houseboat; retractable wheels. A houseboat equipped with retractable wheels to facilitate its movement to and from a body of water when hitched to a passenger automobile or an automobile truck is not a trailer or semitrailer, and sales thereof are not subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 60–171, 1960–1 C.B. 411.

72.77 Housing; mobile furnace vacuum cleaner. A "housing" which is designed to be mounted on a truck chassis to enclose a so-called "mobile furnace vacuum cleaner" apparatus is considered to be a taxable automobile truck body. However, the canvas filter bags, blower motor, fittings, and hoses which are parts of the furnace vacuum cleaner are not considered to be parts or accessories. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 62–218, 1962–2 C.B. 235.

72.78 Hydraulic crane carrier. A hydraulic crane, designed solely for handling heavy equipment and materials in factories, warehouses, construction work, and industrial yards, is not an automobile part or accessory. A chassis, as such, on which such a crane is mounted and which is especially designed and built as a carrier for the crane is not an automobile truck chassis. (Sec. 4061, '54 Code.)

Rev. Rul. 56–317, 1956–2 C.B. 793.

72.79 Hydraulic tailgate mounted on truck body or chassis. The applicability of the tax imposed by section 4061 is explained with respect to a truck dealer's sales, on or after October 4, 1976, of either a taxable truck or a truck having a gross vehicle weight of 10,000 or less pounds upon which the dealer has mounted a hydraulic tailgate. Rev. Rul. 73–480 obsoleted. Modified by Rev. Rul. 81–130. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 77–101, 1977–1 C.B. 315.

72.80 Installment sales; accounts transferred in merger. Installment accounts transferred to the surviving corporation of a statutory merger were not sold or otherwise disposed of within the meaning of section 4216(e) and the surviving corporation may continue to pay the manufacturers tax on the installment basis. (Sec. 4216, '54 Code.)

Rev. Rul. 75–205, 1975–1 C.B. 347.

72.81 Lease of truck units. Where manufacturers of automobile truck bodies install the truck bodies on tax-paid chassis and lease the completed truck units, they are liable for the tax on that portion of each lease payment attributable to the truck bodies. §48.4061(a)–1. (Secs. 4061, 4216, 4217, 4218; '54 Code.)

Rev. Rul. 60–109, 1960–1 C.B. 503.

72.82 Liquid sugar tank. A tank used in connection with a taxable trailer chassis and highway tractor to transport liquid sugar from one location to another is a taxable trailer body. Rev. Rul. 60–185 distinguished. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 67–207, 1967–2 C.B. 295.

72.83 Loading and unloading devices. The tax on automobile bodies and chassis applies to the total price when devices for loading and unloading feed, grain, agricultural limestone, etc., are sold as integral parts of or on or in connection with taxable bodies. Separate sales of these loading and unloading devices are subject to the tax on parts or accessories. Amplified by Rev. Rul. 68–51. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–2, 1963–1 C.B. 192.

72.84 Loading and unloading devices. A manufacturer of flat-bed truck bodies that fabricates a flat-bed body around a taxable truck unloader, purchased from another manufacturer, and mounts the unit on a customer's truck chassis is a manufacturer of a truck body equipped with a taxable unloader as an integral unit and is subject to the tax on the complete unit. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–552, 1976–2 C.B. 336.

72.85 Loading and unloading devices; hay; dump body. A dump truck body specially designed and equipped to haul and stack hay and optional reloading equipment and side extensions increasing the load capacity, whether purchased with the body or separately, are exempt from tax; however, steel sides, tailgate, and folding cattle racks are not exempt. §48.4061(a)–1. (Sec. 4061, 4063; '54 Code.)

Rev. Rul. 76–254, 1976–2 C.B. 332.

72.86 Material moving vehicles; supply yards and manufacturing plants. Vehicles that are used for moving material around supply yards and manufacturing plants and that, because of their design and construction, are not suitable for highway use, are not subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–541, 1969–2 C.B. 198.

72.87 Milk tank bodies restored. Where the total of direct labor and direct material costs of restoring a milk tank body exceeds 25 percent of the full retail sale price of the restored body, the restoration operation is sufficiently extensive so that the body can be presumed to have been manufactured and the restorer is liable for the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–419, 1969–2 C.B. 197.

72.88 Miniature vehicles. Miniature vehicles which resemble automobiles or automobile trucks, but which are designed for use by children, and are not adaptable for street or highway use, are not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–200, 1958–1 C.B. 399.

72.89 Mobile armed services recruiting office. A company that converts a mobile home to an armed services mobile recruiting office by modifying the incomplete mobile home body is subject to manufacturers tax on the sale of the body and chassis, even though no modifications are made to the chassis. Amounts attributable to the addition of floors, carpeting, and walls are included in computing the sale price, but amounts attributable to the load, such as the office fixtures, may be excluded. Rev. Rul. 68–198 revoked. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–254, 1979–2 C.B. 369.

72.90 Mobile asphalt equipment. The manufacturers tax imposed on motor vehicles applies to that portion of the selling price of mobile asphalt equipment attributable to the semitrailer chassis on which the equipment is mounted. However, the tax does not apply to that portion of the selling price attributable to the asphalt plant equipment, provided that such part of the selling price is billed separately on the invoice to the customer or can be otherwise established by adequate records. Rev. Rul. 58–15 revoked. §§48.4061(a)–1, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 72–425, 1972–2 C.B. 544.

72.91 Mobile band wagons. The tax does not apply to sales by the manufacturer of a mobile band wagon designed for use as a music shell, stage, or reviewing stand, and not for use in transporting property or persons over the highway. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 64–241, 1964–2 C.B. 412.

72.92 Mobile homes. The *Frank Motor Homes, Inc.* decision, that bodies for self-propelled mobile homes qualified for the exemption afforded house trailers by section 4063(a) prior to its amendment by Pub.L. 89–44, will be followed in the disposition of cases involving sales of such bodies prior to June 22, 1965. Rev. Rul. 58–487 superseded. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–204, 1969–1 C.B. 277.

72.93 Mobile homes; chassis produced from truck-type components. A chassis produced from truck-type components by a manufacturer of nontaxable bodies for self-propelled mobile homes is subject to the tax when sold by the manufacturer in combination with the nontaxable body. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–205, 1969–1 C.B. 277.

72.94 Mobile homes; chassis produced from truck-type components. Sales by the manufacturer of truck chassis produced from heavy-duty truck-type components but designed and constructed specifically to accommodate and

transport nontaxable self-propelled mobile home bodies are not subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–197, 1973–1 C.B. 423.

72.95 Mobile homes; chassis used in manufacture of bus. A company that purchases a nontaxable motor home chassis from a manufacturer, installs and fits a body of its own manufacture, sells the completed article with gross weight of more than 10,000 pounds for use as a commuter vehicle designed to transport 10 or more passengers over the highway, is subject to the manufacturers tax on the sale of the body and chassis even though no structural modifications are made to the chassis. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–447, 1974–2 C.B. 347.

72.96 Mobile homes; incomplete bodies; converted to other uses. Sales by manufacturers of motor homes with incomplete bodies are not taxable, but purchasers of the incomplete motor homes who convert them for sale or use as mobile labs, clinics, libraries, etc. are manufacturers of taxable truck chassis and bodies. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–262, 1974–1 C.B. 305.

72.97 Mobile machine shop bodies. The manufacturers tax on motor vehicle articles applies to the price for which so-called mobile machine shop bodies are sold by the manufacturer. However, tax does not apply to the sale of the machine shop equipment installed in the bodies, provided such equipment is billed separately on invoices to the customers at a bona fide price or the price can be otherwise established by adequate records. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–79, 1963–1 C.B. 196.

72.98 Mobile medical facility. A company that converts a conventional passenger bus to a mobile medical facility by modifying the incomplete bus body is subject to manufacturers tax on the sale of the body and chassis, even though no actual modifications are made to the bus chassis. Amounts attributable to an elevated roof, floor, walls, and carpeting are included in computing the sale price, but amounts attributable to the load, such as cabinets, shelves, electrical and plumbing systems, refrigerator, air conditioner, heaters, generator, and medical equipment, may be excluded. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4063, 4216; '54 Code.)

Rev. Rul. 79–253, 1979–2 C.B. 368.

72.99 Mobile sewer cleaning system. Only the metal shroud and flat-bed shell of a mobile cleaning system, which is equipped with a water tank of limited capacity that is designed for use only with fire hydrants, comprise an automobile truck body subject to the manufacturers tax. However, where such system is equipped with a water tank of much larger capacity that is designed either to be used with or without hydrants, then the metal shroud, flatbed shell, and water tank constitute a taxable automobile truck body. In neither case will the tax apply to that portion of the selling price of the complete system that is attributable to the nontaxable equipment. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 70–53, 1970–1 C.B. 218.

72.100 Office trailers. Office trailers primarily designed for use on job sites located off the highway are not subject to tax. Their occasional use on the highway in moving from one job site to another is considered merely incidental to their prime function as portable field offices. (Sec. 4061, '54 Code.)

Rev. Rul. 60–27, 1960–1 C.B. 405.

72.101 Paint striping equipment. Manufacturer's sales of thermoplastic striping units and thermoplastic pot melters that are installed on tax-paid truck chassis and used to apply line markings to roads and to transport the thermoplastic to the job site are taxed. Amounts charged for components of the striping units that perform nontransportation functions are excludable from the tax base. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 81–72, 1981–1 C.B. 497.

72.102 Paint striping equipment. Sales, by the manufacturer, of certain paint striping equipment units that are mounted on tax-paid truck chassis are subject to the tax imposed by section 4061(a)(1), but amounts charged for equipment that does not contribute to the highway transportation function are not part of the taxable sales price. Rev. Rul. 58–214 obsoleted. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 80–237, 1980–2 C.B. 306.

72.103 Platform ramp hoist units. Platform ramp hoist units mounted on taxable truck chassis are taxable truck bodies; the hydraulic hoist, winch, approach plate and cab protector, components of the unit, are taxable as parts or accessories. When sold on or in connection with the taxable platform body they are includible in the tax base. When sold separately they are subject to tax under section 4061(b). §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–321, 1969–1 C.B. 280.

72.104 Pneumatic unloading system. A company that purchases and assembles components into pneumatic-unloading systems it installs on highway type truck-tractors for sale at retail or for its own use is performing an act of further manufacture and is subject to tax computed on the constructive sale or use price. It may claim credit or refund of tax for components purchased tax paid or the articles may be purchased tax free. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4216, 4218, 6416; '54 Code.)

Rev. Rul. 75–276, 1975–2 C.B. 432.

72.105 Portable car crusher. A mobile car crusher is a highway-type semitrailer chassis and the tax applies to that portion of the sale price attributable to the semitrailer. However, the tax does not apply to that portion of the selling price of the portable car crusher attributable to the car crushing equipment, provided that such part of the selling price is billed separately on the invoice to the customer or can be otherwise established by adequate records. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 71–128, 1971–1 C.B. 364.

72.106 Portable security containers. Portable, steel, security containers that are used for storage at construction sites and other locations, not designed for use in transporting a load, and that are transported empty from job site to job site are not subject to tax as truck or trailer bodies. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–341, 1978–2 C.B. 260.

72.107 Potato beds or boxes. Potato beds or boxes designed to be mounted on taxable automobile truck chassis for transporting potatoes both on and off the highway are subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 64–210, 1964–2 C.B. 411.

72.108 Poultry house semitrailer. The manufacturers tax does not apply to semitrailers which are designed for use as mobile poultry houses at a farm site. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–274, 1963–2 C.B. 482.

72.109 Power-drive reel trailers. So-called power-drive reel trailers are designed for transporting heavy cable reels of the type used by utility companies. In addition to the chassis frame, rear axle assembly, and single front wheel, each trailer includes two drive arms which provide a means for transporting a cable reel and for loading and unloading the reel. Power for operating these arms is provided by a gasoline engine and related equipment mounted on the trailer. The manufacturers tax on motor vehicle articles applies to the price for which the complete trailers (including the equipment mounted thereon) are sold. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–33, 1963–1 C.B. 194.

72.110 Prefabricated truck body frames. Certain kits, known as prefabricated truck body frames, from which truck bodies may be constructed by assembling the frame components and adding certain materials, are automobile parts or accessories, and the sales of such kits are subject to the manufacturers tax. The person who purchases such kits and produces truck bodies by adding panels, floors, etc., is considered to be the manufacturer of complete truck bodies and is liable for the tax on their sale or use. (Sec. 4061, '54 Code.)

Rev. Rul. 59–11, 1959–1 C.B. 304.

72.111 Pusher or tag axles installed by dealer. A dealer's installation of axle attachments as pusher or tag axles on purchased truck chassis or truck-tractors, to increase vehicle load capacity or enable it to meet State load distribution requirements, constitutes further manufacture and the dealer is liable for the manufacturers tax on sales of the vehicles so equipped. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 75–129, 1975–1 C.B. 336.

72.112 Railroad right-of-way brush cutter or car switcher. Sales of a self-propelled, four-wheel chassis designed to be equipped for use either as a railroad right-of-way "brush cutter" or a railroad car "switcher" are not subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 71–318, 1971–2 C.B. 357.

72.113 Refrigeration units. A transportation company operating refrigerated semitrailers purchases semitrailer bodies or body shells which are sufficiently complete to be considered taxable bodies. The company installs insulating materials or refrigeration units thereon which constitute further manufacture of the bodies. Generally, the company uses the complete bodies in its business; however, it occasionally sells a completed body to another operator. Where the company uses or sells the completed bodies, it is liable for tax. Modified by Rev. Rul. 68–136. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 64–335, 1964–2 C.B. 413.

72.114 Refrigeration units. That portion of the sale price of taxable refrigerated truck or trailer bodies attributable to refrigeration units installed therein is to be excluded from the tax base in computing the tax imposed by section 4061(a)(1). Further, separate sales of refrigeration units by the manufacturer are not subject to the tax imposed under section 4061(b)(1). Rev. Rul. 63–160 revoked and Rev. Rul. 64–335 modified. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–136, 1968–1 C.B. 453.

72.115 Refrigeration units. Sales of certain refrigeration units and holdover plates and hangers therefor designed for use in refrigerating trucks or truck trailer bodies are not subject to the tax imposed by sections 4061(a) and 4061(b). Methods for allocating the amount representing the sale price of the refrigeration units to be excluded by the manufacturer in determining the tax base of truck or trailer bodies, are set forth. Rev.

Rul. 63–23 is modified to the extent that it concludes that holdover plates and hangers, designed for use with one of the refrigeration units, are taxable automotive parts or accessories. Amplified to provide that additional parts other than equipment essential to the operation of such unit are parts or accessories. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 69–392, 1969–2 C.B. 194; Rev. Rul. 70–212, 1970–1 C.B. 219.

72.116 Refuse collection tanks. Collection tanks of certain refuse trucks are taxable truck bodies. Hydraulic compactors and hydraulic drum-dumps, where sold on or in connection with the sale of a tank, are parts or accessories includible in the tax base of the body. Separate sales of these two articles are taxable under section 4061(b)(1). §§48.4061(a)–1, 48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–380, 1968–2 C.B. 490.

72.117 Resale to city; snow removal equipment installed. Where a company that manufactures snow removal equipment purchases a truck chassis on a tax-paid basis for further manufacture or conversion into nontaxable snow-removal equipment that it sells for the exclusive use of a State or local government, no credit or refund of the tax paid on sale of the original chassis is allowable. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 68–402, 1968–2 C.B. 586.

72.118 Rotary snow plow. A motor truck which is designed exclusively for rotary snow plow service and which is of such unusual design so as to be considered impractical and dangerous for highway use is not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–71, 1958–1 C.B. 393.

72.119 School buses; chassis and bodies sold separately. Separate manufacturers may not make tax-free sales of their bus chassis and bus bodies to a school bus contractor who assembles, or has either of these manufacturers or some other party assemble, the completed school buses. However, a refund of the tax paid may be available under section 6416(b)(2)(R). §§48.4063–1, 145.3–1. (Secs. 4061, 4063, 4221, 6416; '54 Code.)

Rev. Rul. 75–463, 1975–2 C.B. 435.

72.120 School buses; exclusive use. A manufacturer may make tax free sales of buses, as exclusively for school bus use, to an operator who has a contract with a school district for the present school term providing that buses no more than 3 years old will be used for transporting students and, after the 3-year period, either uses the buses in other school districts, uses them commercially, or sells or trades them. §§48.4061(a)–1, 145.3–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul 76–59, 1976–1 C.B. 346.

72.121 School buses; resale to bus operators. A manufacturer sells automobile buses to a county school district which resells them to individuals who transport pupils under a contract with the school district. Title to the buses remains in the school district's name, but the operators use the buses for transportation other than for the school district and otherwise treat the buses as their own. Sales to the school district are not for the exclusive use of a state or local government and are not exempt from tax. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 62–99, 1962–2 C.B. 252.

72.122 School district; conditional agreement. Sales of new automobiles to a city school district are not exempt from tax if sold under an agreement which provides that the State or local government will return the automobiles to the dealer after a limited period of ownership. However, where a school district makes substantial down payment on a new automobile with an option of returning it to the dealer or paying the balance of the purchase price within a specified period of time, and the sale is consummated by the full payment within the time specified, the exemption applies. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 60–116, 1960–1 C.B. 508.

72.123 Semitrailer; axle replacement. The replacement of original semitrailer axles having a total gross vehicle weight rating of 10,000 pounds or less with heavy-duty axles having the same rating as the chassis frame (between 12,500 and 16,000 pounds) results in the production of taxable chassis, and the installer is a manufacturer subject on the sale or use to the tax imposed by section 4061(a)(1). §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 73–317, 1973–2 C.B. 344.

72.124 Semitrailer; carrier-container. A sale of carrier-container semitrailers designed to store automobiles and support other containerized units for transport on a ship or a railroad flatcar is not subject to the manufacturers tax even though incidental highway use may occur. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–231, 1973–1 C.B. 427.

72.125 Semitrailer; classroom facilities. Sales by the manufacturer of semitrailers, the overall size, features, and construction of which indicate that they are to serve primarily as stationary classroom facilities, even though they may be towed over the highways occasionally incidental to their primary function, are not subject to the tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–401, 1974–2 C.B. 346.

72.126 Semitrailer; heavy oil field equipment. The manufacturers tax does not apply to semitrailers that are designed for use in hauling heavy oil field equipment over rough terrain in oil field operations, have gross vehicle weights ranging from 80,000 to 120,000 pounds and widths from 102 to 114 inches, and may be used on the public highway only under highly restrictive special permits that substantially limit their highway use. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 77–141, 1977–1 C.B. 317.

72.127 Semitrailer; lengthening; exclusion of value of used components. The taxability of a 45 foot semitrailer fabricated from parts of two used 40 foot trailers is discussed in four situations. Rev. Rul. 79–36 clarified. §§48.0–2, 48.4216(f)–1, 48.4218–1, 145.4051–1. (Secs. 4051, 4061, 4216, 4218; '54 Code.)

Rev. Rul. 83–149, 1983–2 C.B. 186.

72.128 Semitrailer; lengthening kit added by user. A trucking company that converts its used 35–foot semitrailers into 40–foot semitrailers by using tax-paid lengthening kits as well as other parts and materials will be considered the manufacturer of new semitrailers. The value of the components from the 35–foot semitrailers will be excludable in determining the tax base of the new semitrailers and the company will be entitled to a credit or refund of an amount equal to the tax paid by the manufacturer of the kits. Further, the company may purchase the lengthening kits tax-free for such use. Rev. Rul. 64–34 revoked. §§48.4061(a)–1, 48.4218–1, 48.6416(a)–1, 301.7805–1. (Secs. 4061, 4216, 4218, 4221, 6416, 7805 '54 Code.)

Rev. Rul. 78–205, 1978–1 C.B. 345.

72.129 Semitrailer; light duty; axle rating reduced. The reduced axle capacity of a semitrailer resulting from an increase in the axle overhang, substantiated by engineering data of the axle manufacturer, will be used to determine the total of the axle ratings for purposes of the exclusion. §142.1–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–433, 1976–2 C.B. 341.

72.130 Semitrailer; light duty; determination of gross vehicle weight. The formula established for determining a semitrailer's gross vehicle weight rating based on either the sum of the axle ratings or the capacity of readily attachable components, for purposes of the exclusion for light-duty vehicles, is republished to reflect changes. Further, a manufacturer may establish a gross vehicle weight rating lower than that provided by the formula. Rev. Proc. 75–41 superseded. §142.1–1. (Sec. 601.105, S.P.R.; Sec. 4061, '54 Code.)

Rev. Proc. 76–21, 1976–1 C.B. 561.

72.131 Semitrailer; restoration. Where an entirely new semitrailer body is produced as a result of restoring a customer's semitrailer to serviceable condition, the charges attributable to producing the body are subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–128, 1963–2 C.B. 476.

72.132 Semitrailer; restoration; exclusion for value of used components. Where a company incurs the tax imposed by section 4061(a)(1) by reason of its use of a semitrailer which it restored to a serviceable condition by the utilization of new parts and previously used components that are excludable in determining the sales price of trucks, buses, etc., the exclusion provided by section 4216(g) should be taken into account in determining the tax base for the semitrailer. §§48.4061(a)–1, 48.4218–5. (Secs. 4061, 4216, 4218; '54 Code.)

Rev. Rul. 69–186, 1969–1 C.B. 285.

72.133 Semitrailer; sold for use on farm. A gooseneck-type dump semitrailer sold for use in hauling grain, seed, fertilizer, and livestock on the farm and over the highway, having axles, tires, lights, and equipment indicating it is primarily designed for highway use, and having no specific features indicating it is primarily designed to haul feed, seed, or fertilizer to and on farms is neither a farm wagon that is not a trailer nor exempt. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–361, 1976–2 C.B. 333.

72.134 Semitrailer; unitized construction; nontaxable bulk feed body. A highway type semitrailer of unitized construction designed to be used in combination with a taxable tractor and equipped with a nontaxable bulk feed self-unloading body primarily designed to haul feed, seed, and fertilizer to and on farms is considered to have a taxable chassis consisting of the keel assembly, kingpin plate, landing and running gear, and any additional equipment and accessories installed by the manufacturer that are related to the basic function or safety of the chassis. The manufacturers tax is computed on that portion of the total sales price of the complete unit attributable to the chassis as so determined. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 78–8, 1978–1 C.B. 341.

72.135 Semitrailer; usable as railroad freight car. A manufacturer's sale of a vehicle that can operate both as a railroad freight car and highway semitrailer is subject to tax imposed by section 4061. §§41.4482(a)–1, 48.4041–7, 48.4061(a)–1. (Secs. 4041, 4061, 4482; '54 Code.)

Rev. Rul. 81–252, 1981–2 C.B. 209.

72.136 Semitrailer body shell; further manufacture. A semitrailer body shell may be sold tax-exempt by the manufacturer thereof to another semitrailer body manufacturer for further manufacture; however, a semitrailer chassis may

ant be sold tax-exempt by the manufacturer thereof to a semitrailer body manufacturer who does not further manufacture the chassis. §§48.4061(a)–1, 48.4063–1. (Secs. 4061, 4063, 4221; '54 Code.)

Rev. Rul. 60–271, 1960–2 C.B. 332.

72.137 Snow plows. Truck chassis designed for use exclusively with rotary snow plows are not subject to tax; however, chassis with special adaptations for snow plowing equipment are taxable if they are also suitable for use as hauling vehicles. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–325, 1968–1 C.B. 457.

72.138 Snowmobile. The sale of a snowmobile designed for use on snowslopes, snowtrails, and similar areas is not subject to the manufacturers tax on motor vehicles. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 71–157, 1971–1 C.B. 365.

72.139 Street light tower truck. A hydraulic tower and related articles which are designed to be mounted on a street light tower truck are not automobile parts or accessories. However, a transmission power take-off which is used to operate the tower is considered to be an automobile part or accessory. Further, the sale by the manufacturer of a specially designed truck body to be used in conjunction with the tower is subject to the tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–569, 1958–2 C.B. 767.

72.140 Streetsweepers. The tax imposed by section 4061 applies to three-wheel streetsweeper vehicles and streetsweeper vehicles consisting of chassis converted from automobile truck chassis when such vehicles are sold by the manufacturer. Items of equipment that primarily perform the nontransportation function of street cleaning are not subject to the tax. Rev. Rul. 63–191 modified and superseded. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 79–192, 1979–1 C.B. 340.

72.141 Stretch-out type vehicles. Certain conventional passenger vehicles or panel trucks converted into "stretch-out" type vehicles having characteristics of buses are taxable under section 4061(a)(1), whereas passenger automobiles converted into such vehicles that retain basic characteristics of the conventional passenger automobile remain taxable under section 4061(a)(2). Modified to apply only as to sales or uses made on or after January 5, 1970. §§48.4061(a)–1, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 70–9, 1970–1 C.B. 216; Rev. Rul. 72–90, 1972–1 C.B. 334.

72.142 Surplus army vehicle restored to operating condition. Certain described operations in restoring a surplus army truck chassis to operating condition are so extensive as to constitute the manufacture of a new truck chassis. Therefore, sales of such restored chassis are subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–40, 1968–1 C.B. 452.

72.143 Tank bodies; accessory equipment installed by purchaser. A purchaser of a tax-paid bare tank body that installs accessory equipment of a type described in Rev. Rul. 69–143, primarily loading and unloading equipment, has not further manufactured the body and is not liable for the tax imposed by section 4061(a)(1) on resale or use of the body on or after October 4, 1976. Rev. Rul. 69–143 modified. §48.4061(a)–4. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 78–187, 1978–1 C.B. 347.

72.144 Tank bodies; manhole covers. Where an automobile truck tank and trailer tank body manufacturer sells manhole covers on or in connection with tank bodies, the tax imposed by section 4061(a)(1) attaches to the entire selling price. Where the covers are sold separately, tax on parts or accessories imposed by section 4061(b) attaches to the price for which the covers are sold. Supplemented to provide that the above is equally applicable to sales of complete manhole cover assemblies and dust covers. (Sec. 4061, '54 Code.)

Rev. Rul. 59–46, 1959–1 C.B. 306; Rev. Rul. 59–289, 1959–2 C.B. 251.

72.145 Tank bodies; mounted equipment; spraying and transporting water. Water distribution tank bodies, equipped with spray bars, mounted on purchased highway-type truck and semitrailer chassis and used to transport and distribute water in military installation soil stabilization and compaction operations are subject to tax. However, the amount charged for the spray bars is not part of the taxable sale price. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–368, 1978–2 C.B. 261.

72.146 Tank bodies; mounted equipment; spraying bituminous materials. A tank body, including the heating and pumping mechanism installed thereon, mounted on a truck or trailer chassis and used to spray bituminous materials is subject to the manufacturers tax. However, the spray bar and spray hose also installed thereon are not parts or accessories and are not subject to the manufacturers tax provided that such part of the total selling price is billed separately on the invoice to the customer or can otherwise be established by adequate records. The inclusion of heating and pumping mechanisms in the tax base of the tank bodies will not be applied to such equipment sold prior to July 1, 1969, or to such equipment that is sold pursuant to firm contracts of sale entered into prior to April 28, 1969, regardless of when deliveries are made. §§48.4061(a)–1, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 69–206, 1969–1 C.B. 278.

72.147 Tank bodies; mounted equipment; transporting bituminous roofing material. A tank body, including the heating, pumping, and piping mechanism installed thereon, mounted on a highway truck chassis and used for transporting bituminous roofing material to a job site is subject to the manufacturers tax on motor vehicles. Further, charges for items of equipment installed on the tank body are includible in the sale price of the body on which the tax is based. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–63, 1972–1 C.B. 333.

72.148 Tank bodies; refueling airplanes. Tank truck bodies designed specifically for use in refueling airplanes at airports are not subject to the tax on motor vehicles since they are not designed for highway use. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–149, 1969–1 C.B. 276.

72.149 Tank bodies; servicing airplanes. Tank truck bodies designed for deicing, servicing, and washing airplanes at airports are not subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–613, 1972–2 C.B. 547.

72.150 Tank bodies; transporting liquid products. Applicability of the manufacturers tax on motor vehicles to sales of tank bodies designed for transporting liquid products, such as gasoline, fuel oil, milk and water, and the accessorial equipment sold on or in connection with such tank bodies. The conclusion of the Revenue Ruling will not be applied to accessorial equipment sold on or in connection with sales of the tank bodies prior to July 1, 1969, or to such equipment that is sold pursuant to firm contracts of sale entered into prior to March 31, 1969, regardless of when deliveries are made. Modified by Rev. Rul. 78–187. Rev. Rul. 69–567 provides that the separate sales of accessorial equipment are subject to tax on automotive parts or accessories on or after January 1, 1970. §§48.4061(a)–4, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 69–143, 1969–1 C.B. 280; Rev. Rul. 69–567, 1969–2 C.B. 204.

72.151 Tank truck chassis; refueling airplanes. Tank truck chassis designed specifically for refueling airplanes at airports are not subject to tax. Distinguished by Rev. Rul. 78–18. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–214, 1972–1 C.B. 334.

72.152 Tanks, bins, and mixing equipment. Certain portable tanks and bins, temporarily attached to trucks and used in preparing explosives at off-highway mining and construction sites, are not subject to the tax imposed by section 4061. Larger tanks and bins, permanently attached and partially used for transport, are taxable automobile truck bodies. Mixing equipment and stabilizing jacks used with either combination are not subject to the tax. Rev. Rul. 68–140 modified and superseded. §§48.4061(a)–1, 48.4221–2. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 79–191, 1979–1 C.B. 338.

72.153 Tire service truck bodies. A company that purchases tire service truck body components made to its specifications, completes the bodies each weighing more than 10,000 pounds, by welding, grinding the welds, painting, and installing parts and accessories, is the manufacturer and its sales of the bodies are subject to manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–446, 1974–2 C.B. 347.

72.154 Tourbus and trailer combination. The combination of a 7,740 pound trailer, not suitable for use with a towing vehicle having gross weight of 10,000 pounds or less, with a 14,780 pound self-propelled vehicle for local guided tours designed for and frequently using public highways is subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–534, 1974–2 C.B. 348.

72.155 Towing device. A single axle, two-wheel device designed for towing disabled vehicles behind a light truck is classified as a truck trailer chassis rather than as a taxable part or accessory. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–584, 1972–2 C.B. 546.

72.156 Towing equipment. Towing equipment, including car-dolly carrying bracket sets, towing slings, and towing hitches, designed for use in conjunction with wrecker-type towing vehicle are taxable parts or accessories. The method of determining the tax when such equipment is sold by the manufacturer in conjunction with tow truck bodies, wrecker cranes, and car dollies that are also manufactured, produced, or imported by the same company is set forth. §§48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–508, 1971–2 C.B. 359.

72.157 Trackless train. A "trackless train" designed for use in transporting persons in off-highway areas, such as amusement parks, zoos, expositions, etc., is not subject to the tax imposed on motor vehicles. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 66–350, 1966–2 C.B. 466.

72.158 Tractor-type vehicle; farm chemical application. A tractor-type, self-propelled, three-wheeled chassis designed primarily for use in applying liquid or dry fertilizers and other farm

chemicals to fields is not subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–462, 1968–2 C.B. 491.

72.159 Trailer/containers; adaptable for railway service. Trailer/containers equipped with refrigeration units, designed primarily for highway transportation but adaptable for railroad service, are subject to the manufacturers tax. Rev. Rul. 60–185 distinguished. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 70–54, 1970–1 C.B. 218.

72.160 Trailer for transporting ingredients of concrete. A compartmentalized trailer body designed to be mounted on a convertible trailer-semitrailer chassis to transport premeasured ingredients for one or more batches of concrete is not exempt, from the tax imposed on trailer bodies by section 4061(a)(1), as a concrete mixer body described in section 4063(a)(5). §48.4061(a)–1. (Secs. 4061, 4063, '54 Code.)

Rev. Rul. 75–244, 1975–1 C.B. 338.

72.161 Trailers; chassis for mobile test stand. The tax on motor vehicle articles does not apply to the trailer chassis for an article referred to as a mobile test stand designed to be used at Air Force bases. The equipment mounted on the trailer chassis is not subject to the tax on automotive parts or accessories. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 67–20, 1967–1 C.B. 294.

72.162 Trailers; collapsible hopper storage units. Collapsible hopper storage units, designed for use on van-type truck trailers or semitrailers to enable them to carry dry bulk commodities as well as dry freight, are taxable parts or accessories and their installation by the manufacturer on its customers' trailers is further manufacture by the customers who are liable for the tax as the manufacturers under sections 4061(a) and 4218(a). However, the hopper manufacturer may make tax-free sales of such units. §§48.4061(a)–1, 316.4. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 76–129, 1976–1 C.B. 332.

72.163 Trailers; collapsible rubber tank for liquids. A collapsible molded rubber tank mounted on a taxable truck, trailer, or semitrailer chassis and used to transport liquids over the highway is subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–320, 1969–1 C.B. 279.

72.164 Trailers; cotton hauling. The manufacturers tax imposed by section 4061(a)(1) applies to the sale of trailers and semitrailers designed to transport cotton over public highways but not to the sale of trailers designed for hauling cotton in connection with farming operations and having characteristics substantially limiting their use on public highways. §§48.4061(a)–1, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 77–329, 1977–2 C.B. 366.

72.165 Trailers; converter dollies and farm wagons. The tax applies to various types of trailers, semitrailers, and dollies (including converter dollies). However, the tax does not apply to farm wagons, of the type towed by other vehicles which are primarily designed and constructed for use on farms, although they may be incidentally used on the highway. §316.50. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 54–506, 1954–2 C.B. 408.

72.166 Trailers; electrical generating and television equipment. Trailers designed to transport control equipment for electrical power units at generating substations and trailers designed as mobile television studios are subject to tax; however, no tax applies to the specialized equipment. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–597, 1969–2 C.B. 201.

72.167 Trailers; farm use. Certain described trailers, considered to be primarily designed for use on farms, are not subject to tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–39, 1968–1 C.B. 451.

72.168 Trailers; fertilizer tanks. The manufacturers tax applies to four-wheel trailer chassis and two-wheel semi-trailer chassis which are designed for the highway transportation of anhydrous ammonia liquid fertilizer as well as for off-highway use on a farm. Effective as to sales made after March 30, 1964. Amplified by Rev. Rul. 67–208. §48.4061(a)–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 64–107, 1964–1 (Part 1) C.B. 364; Rev. Rul. 65–226, 1965–2 C.B. 416.

72.169 Trailers; fertilizer tanks; brackets and plates on nontaxable chassis. An otherwise nontaxable trailer or semitrailer chassis with plates and brackets for mounting a liquid fertilizer tank thereon becomes a taxable article within the meaning of section 4061(a)(1). Rev. Rul. 64–107 amplified. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 67–208, 1967–1 C.B. 296.

72.170 Trailers; horse and livestock. Three and four-horse trailers and horse stock trailers designed primarily as carriers of livestock are taxable under section 4061(a)(1). Rev. Rul. 59–358 superseded. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–584, 1968–2 C.B. 492.

72.171 Trailers; light-duty; used with taxable vehicle. Sale by the manufacturer of a one-axle military tank trailer with gross vehicle weight of 5,800 pounds, designed to transport water over the highway but not suitable for use with a towing vehicle of less than 10,000 pounds, is subject to the tax. §142.1–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–449, 1974–2 C.B. 352.

72.172 Trailers; manufacturer's transfer to own leasing company. Transfers of trailers from a manufacturing company to a leasing company are not sales where both companies are owned and operated by the same sole proprietor or by the same partners. However, the subsequent lease of the trailers by the transferees is subject to tax. (Secs. 4061, 4216, 4217; '54 Code.)

Rev. Rul. 59–299, 1959–2 C.B. 253.

72.173 Trailers; mounting for grain loader-unloader. A self-powered and self-contained grain or feed loader-unloader which may be operated in various places, as well as in trucks and trailers, is an article susceptible of general use and not an automotive part or accessory. Similarly, a one-wheel trailer which merely serves as a mounting for the loader-unloader is not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–332, 1958–1 C.B. 401.

72.174 Trailers; ordnance form drawings. A manufacturer's charge for ordnance form drawings, which are prepared in addition to the drawings used in manufacturing taxable truck trailer chassis and bodies, may be excluded in determining the price for which the truck trailers are sold. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 64–208, 1964–2 C.B. 436.

72.175 Trailers; pallet wagon and fertilizer tank-trailer. A pallet wagon designed so that it can readily be fitted with a floor-plate bed for use on the highway for general hauling is a taxable trailer. However, pallet wagons designed without beds for exclusive use in fruit orchards and agua ammonia tank trailers which are not designed for operation on the highway are not taxable. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 60–26, 1960–1 C.B. 409.

72.176 Trailers; popcorn dispenser. A trailer used for the dispensing of popcorn and designed to be transported on the highways is subject to the manufacturers tax. No tax will attach to that part of the selling price of the complete unit reasonably attributable to the corn popping machine, butter dispenser, bottle gas tank, water system, and electrical power generator, if such part is billed separately on the invoice to the customer or can be otherwise established by adequate records. §316.50. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 55–450, 1955–2 C.B. 653.

72.177 Trailers; rough terrain. The tax does not apply to a rough terrain trailer which is specifically designed and constructed for rugged off highway service. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 64–207, 1964–2 C.B. 410.

72.178 Trailers for carrying tractor, ditch-digger, and similar devices. Trailers, ordinarily towed by trucks over the highway to and from job sites, designed to carry garden tractors, ditch-diggers, and other similar devices are taxable. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–552, 1969–2 C.B. 199.

72.179 Trailers for drying and transporting peanuts, soy beans, and similar commodities. Trailers commonly known as "drying trailers," manufactured and sold for use in the drying and transporting of peanuts, soy beans and similar commodities that have features and characteristics indicating that they are specially designed for use in connection with a farming operation rather than for the primary function of transporting commodities over the public highways are not highway vehicles. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–107, 1978–1 C.B. 343.

72.180 Trailers for stock. The tax on the sale of automobile trailers applies to the transfer of trailers by an individual manufacturer to a corporation in exchange for capital stock. (Sec. 4061, '54 Code.)

Rev. Rul. 59–298, 1959–2 C.B. 252.

72.181 Trailers or semitrailers; heavy equipment carrier. Low-bed trailers or semitrailers designed and constructed for transporting heavy equipment and, with permission, operated on highways are subject to tax, even though they may exceed the maximum width and weight limitations prescribed by the laws of the various States. §316.50. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 54–117, 1954–1 C.B. 260.

72.182 Tree movers. A truck or trailer chassis especially designed as a carrier for tree moving machinery is not an automobile truck or trailer chassis nor is the tree moving machinery an automotive part or accessory. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–570, 1968–2 C.B. 492.

72.183 Truck; converted to tractor. The manufacturers tax on motor vehicles applies to the sale of a tractor designed for transporting house trailers which was converted from an automobile truck chassis. The chassis manufacturer may sell the automobile truck chassis tax free for use in the manufacture of the tractor. Where the manufacturer of the tractor purchased the truck chassis tax-paid, he is entitled to a credit or refund of an amount equal to the tax paid by the manu-

facturer of such truck chassis. §48.4061(a)–1. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 60–155, 1960–1 C.B. 410.

72.184 Truck; damage in transit. Where a manufacturer of automobile truck bodies uses parts of his own manufacture to restore truck bodies damaged while in the possession of a common carrier prior to their sale or use, for which the carrier indemnifies the manufacturer, no tax is incurred under section 4061(b) with respect to the indemnity payment. Further, since the restoration of the damaged bodies constitutes a continuation of the manufacturing process, rather than repair, the manufacturer incurs no liability under section 4218(c) §48.4061(b)–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 60–197, 1960–1 C.B. 415.

72.185 Truck; engines substituted prior to exportation. Where a manufacturer sells automobile trucks complete with gasoline engines to a company for the purpose of export and prior to exportation the company substitutes diesel engines, different clutches and transmissions, the company is considered to have further manufactured the automobile truck chassis and the exemption for export does not apply to the sale by the manufacturer of such chassis, but it does apply to the sale of the bodies since they are not further manufactured. Distinguished by Rev. Rul. 75–509. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 60–310, 1960–2 C.B. 334.

72.186 Truck; exclusion; railroad track guide wheels. The manufacturers excise tax does not apply to a device that enables rubber-tired vehicles to move on railroad tracks. Rev. Rul. 63–186 revoked. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 82–52, 1982–1 C.B. 168

72.187 Truck; frames, air bellows, and flat beds; refunds or credits. Specially designed supplemental frames permanently mounted on tax-paid truck chassis, and air bellows installed on these frames and used to raise a flat bed for removal from the modified truck chassis, are taxable parts or accessories; the skeleton flat beds which when removed stand on four legs are bodies designed for highway use with the chassis, and sales of the flat beds and modified chassis are taxable under section 4061(a)(1). A credit or refund for tax paid on the original chassis is available on its use in the manufacture of the modified chassis. §§48.4061(a)–1, 48.4061(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 74–576, 1974–2 C.B. 349.

72.188 Truck; heavy duty. Heavy duty truck chassis for hauling loads over rough terrain in off highway operations and also transporting property over public thoroughfares are subject to tax, irrespective of their width or weight. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 70–350, 1970–2 C.B. 262

72.189 Truck; light-duty; fifth wheel attachment. A light-duty pickup truck equipped with a fifth wheel attachment is a truck for purposes of the exclusion provided by section 4061(a)(2). §142.1–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–554, 1976–2 C.B. 342.

72.190 Truck; light-duty; modified for gooseneck trailer. The modifications made to a customer's light-duty pickup truck by the manufacturer of a gooseneck-type beverage semitrailer designed for use with the truck, thereby increasing the gross combination weight rating from 18,500 to 30,000 pounds but not increasing the gross vehicle weight to over 10,000 pounds, do not affect the exclusion from tax provided by section 4061(a)(2). §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–505, 1976–2 C.B. 334.

72.191 Truck; manufactured by Indian. A truck manufactured by an American Indian for use in his business is not an "article of native Indian handicraft" and is not exempt from tax. §§48.4061(a)–1. (Secs. 4061, 4225; '54 Code.)

Rev. Rul. 72–334, 1972–2 C.B. 543.

72.192 Truck; military use. A one and one-quarter ton, six-by-six motor vehicle which is constructed to military specifications, designed to transport loads by the military in operations where only tracked vehicles formerly were used, and whose use is restricted to tactical and driver training purposes is not a taxable motor vehicle. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–551, 1976–2 C.B. 336.

72.193 Truck; military use on and off highway. A truck-tractor and low-bed semitrailer that are used to transport military equipment on and off the highway and that are oversize and require special permits and/or escort vehicles for use on most state highways are highway vehicles subject to taxes imposed by sections 4041, 4061(a)(1) and 4481. §§41.4482(a)–1, 48.4041–7, 48.4061(a)–1. (Secs. 4041, 4061, 4482; '54 Code.)

Rev. Rul. 79–296, 1979–2 C.B. 370.

72.194 Truck; mobile washing unit. A taxpayer that purchases new highway truck and semitrailer chassis and bodies from the manufacturers, modifies the bodies to enable them to transport and dispense liquids in washing operations, and sells the completed vehicles as mobile washing units has further manufactured the bodies, though not the chassis, for purposes of sections 4061(a)(1) and 4221(a)(1). Amounts charged for items of equipment used in the cleaning operations that have no highway transportation function are not part of the taxable sales price, provided the reasonableness of such amounts is supported by adequate records. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 78–311, 1978–2 C.B. 260.

72.195 Truck; modified to accommodate beverage truck body. Where a body manufacturer modified a tax-paid "deck type" chassis to accommodate a "drop frame" beverage truck body for the vendee of the chassis manufacturer, such modification constitutes further manufacture by the vendee. Therefore, the vendee who retained his proprietary interest in the modified chassis incurs liability for the manufacturers tax on his use thereof. Since such chassis was sold tax-paid, the vendee is entitled to a credit or refund of his overpayment. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–418, 1969–2 C.B. 195.

72.196 Truck; on and off highway use. A two and one-half ton, six-by-six chassis and the chassis and body of a quarter ton, four-by-four truck, which are manufactured according to military specifications, are considered to be designed for use both on and off the highway and, therefore, are taxable motor vehicles. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 62–98, 1962–2 C.B. 231.

72.197 Truck; on and off highway use. The tax applies to the sale by the manufacturer of automobile truck chassis, designed mainly for cement mixer and dumper services, which have features indicating that the chassis are designed for general use both on and off the highway rather than for purposes predominantly other than for highway use. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 62–108, 1962–2 C.B. 232.

72.198 Truck; sale after exempt lease. The tax imposed by section 4061(a) applies to a manufacturer's retail sale of a truck that when new had first been leased under an exempt lease. For such sales after 1978, the tax base is 90 percent of the actual selling price after taking into account

the adjustments provided by section 4216(a). For pre-1979 sales, the tax base is the higher of 75 percent of the actual selling price or the manufacturer's cost of production adjusted by straight line depreciation and limited to actual sales price. Rev. Rul. 74–577 obsoleted. §§48.4061(a)–1, 48.4216(b)–2, 48.4217–2, 48.4221–6. (Secs. 4061, 4216, 4217, 4221; '54 Code.)

Rev. Rul. 80–256, 1980–2 C.B. 308.

72.199 Truck; sale after exempt leases. The tax imposed by section 4061 applies to the manufacturer's sale to a dealer of trucks that, when new, had been leased by the manufacturer to a U.S. agency for use in a foreign country. Rev. Rul. 56–375 superseded; Rev. Rul. 81–97 distinguished. §§48.4061(a)–1, 48.4217–2, 48.4221–3. (Secs. 4061, 4217, 4221; '54 Code.)

Rev. Rul. 82–7, 1982–1 C.B. 167.

72.200 Truck; tire exclusion; computing sale price. For purposes of computing the taxable sale price of a highway vehicle under section 4052(b), a cost comparison formula may be used to determine the amount that may be excluded as a fair market value at retail of the tires. §145.4052–1. (Secs. 4051, 4052; '54 Code.)

Rev. Rul. 86–93, 1986–31 I.R.B. 20.

72.201 Truck; value of used components. Any value attributable to used components incorporated in the manufacture of a truck that were furnished to the manufacturer by a customer who became the first user of the finished article should be excluded from the manufacturer's tax base of the truck. However, where the used components are purchased by the manufacturer from a parts dealer who is not the first user of the finished article, the manufacturer may not exclude the value attributable to such components. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 72–285, 1972–1 C.B. 340.

72.202 Truck; without engines. Sales by the manufacturer of motor vehicle articles consisting of automobile truck bodies and automobile truck chassis without engines are sales of complete truck bodies and of assemblies of automobile truck chassis parts. The tax on automobile truck bodies applies to sales of such bodies and the tax on automobile parts and accessories applies to sales of such assemblies of chassis parts. However, the assemblies of chassis parts may be sold tax-exempt for further manufacture. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 60–258, 1960–2 C.B. 296.

72.203 Truck bodies; dump box installed on pickup truck. A 4400-pound load capacity steel dump box with motor, pump, hoist, controls, and a hinged subframe designed to fit into the body of a standard pickup truck having a gross vehicle weight of 10,000 pounds or less is a truck body, rather than a truck part or accessory. §142.1–1. (Sec. 4061, '54 Code.)

Rev. Rul. 75–326, 1975–2 C.B. 428.

72.204 Truck bodies; installed on off highway truck chassis. Automobile truck bodies primarily designed for highway use may not be sold tax-free by the manufacturer thereof merely because they are sold for installation on off highway truck chassis. (Sec. 4061, '54 Code.)

Rev. Rul. 59–237, 1959–2 C.B. 248.

72.205 Truck bodies; log carrying systems. Bunks, U-shaped steel cradles, designed to be used in tandem to support logs and mounted on a truck and trailer chassis, one bunk on each or

both on the truck, are a log carrying system that is a body taxable under section 4061(a)(1). An individual bunk, and bolsters and weighing devices designed to be attached to and used with the body, when sold separately, are parts or accessories taxable under section 4061(b)(1). §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 78–393, 1978–2 C.B. 262.

72.206 Truck bodies; manufactured for own use. A person who manufactures automobile truck bodies for use in the operation of his dairy business and not for sale is liable for the tax on his use of the bodies. The fair market value of such truck bodies is the actual cost of producing the bodies plus 10 percent of such cost. §§316.7, 316.50. (Secs. 3403, 3444, '39 Code; Sec. 4061, 4218, '54 Code.)

Rev. Rul. 54–490, 1954–2 C.B. 416.

72.207 Truck body combined with loading equipment. A manufacturer of taxable truck chassis that purchases taxable truck bodies from the manufacturer tax free, mounts the bodies on its chassis, purchases and installs loading and unloading equipment on the bodies, and sells the completed vehicles is liable for the manufacturers tax on its sales of the completed vehicles. If the chassis manufacturer purchases the bodies on a tax-paid basis, it is liable for the tax only on the portion of the sales price of the completed vehicles that is attributable to the chassis, provided that the loading and unloading equipment was not purchased tax free. §§48.4061(a)–1, 48.4063–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 78–186, 1978–1 C.B. 344.

72.208 Truck body kit. A so-called truck body kit consisting of a front end section, two sides, and a top section, constitutes a truck body and the manufacturer is liable for tax on his sales of such kits. Customers purchasing such a kit and performing such operations as the addition of a floor, doors, lining, etc., are liable for the tax on their sale or use of the completed body, subject to credit or refund applicable to the use of any tax-paid articles in the further manufacturing process. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 58–582, 1958–2 C.B. 768.

72.209 Truck body kit. Sales by the manufacturer of automobile truck body kits suitable for use with vehicles having gross vehicle weights of 10,000 pounds or less are not subject to the manufacturers tax. The exclusion does not apply if in assembling a body kit the purchaser further manufactures the body so that it is unsuitable for such use. §142.1–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–150, 1973–1 C.B. 432.

72.210 Truck body mounted on chassis by exporter. A truck exporter that mounted its own manufactured bodies on truck chassis it purchased tax-paid from the chassis manufacturer, who had received notice of intent to export, has not used the chassis in further manufacture and may receive a refund of the tax paid provided the chassis manufacturer supplies the waiver statement required under reg. 48.6416(e)–1. Rev. Rul. 58–216 superseded. §§48.4061(a)–1, 48.6416(e)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 75–329, 1975–2 C.B. 484.

72.211 Truck body or chassis combined with lifting mechanism. A truck body or chassis manufacturer that purchases and combines a lifting mechanism consisting of a hoist, pump, and power take-off with a body or chassis of its own manufacture is liable for the tax imposed by section 4061(a)(1) on the sale or use of the body or chassis complete with the hoist, pump, and power take-off. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 79–168, 1979–1 C.B. 337.

72.212 Truck chassis; firefighting apparatus mounted. The manufacturers tax applies to the sale of a truck chassis upon which nontaxable firefighting apparatus is mounted. However, a credit or refund is allowable if the chassis is resold to a State or political subdivision. (Sec. 4061, '54 Code.)

Rev. Rul. 56–275, 1956–1 C.B. 505.

72.213 Truck chassis; imported; parts manufactured in the U.S. The manufacturers tax on motor vehicles applies to the importer's sale or use in the U.S. of a truck chassis manufactured outside the U.S. from parts manufactured in the U.S. §§48.4061(a)–1, 48.4218–1, 48.4221–3. (Secs. 4061, 4218, 4221; '54 Code.)

Rev. Rul. 83–40, 1983–1 C.B. 273.

72.214 Truck chassis; permanent mobile mount for crane. Sales of truck chassis that are specially designed and constructed to serve as permanent mobile mounts for telescoping boom-type cranes and to transport the cranes over the highway to off-highway job sites are not taxable. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 81–71, 1981–1 C.B. 496.

72.215 Truck chassis; shortening underframe. A company that purchases chassis and shortens them by six inches to accommodate bodies it installs has not further manufactured the chassis. Rev. Ruls. 75–509 and 78–217 modified. §§48.4061(a)–1, 48.4221–2. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 82–157, 1982–2 C.B. 288.

72.216 Truck chassis combined with fifth wheel and loading equipment; further manufacture. A dealer that purchases tax-paid truck chassis and either separately purchases tax paid or manufactures fifth wheels and loading and unloading equipment and installs them on the chassis is liable for the manufacturers tax upon sale of the completed vehicles only on the articles of its manufacture. No credit or refund of tax paid on the purchased items is allowable. If, in addition, the dealer lengthens or shortens the chassis, further manufacture has occurred and the tax applies to the entire vehicle, but the dealer is entitled to a credit or refund of tax paid on the purchased articles. Modified by Rev. Rul. 82–157 §§48.4061(a)–1, 48.4061(b)–1, 48.6416(b)–3. (Secs. 4061, 4063, 6416; '54 Code.)

Rev. Rul. 78–217, 1978–1 C.B. 346.

72.217 Truck-tractors; reassembled; glider kits and salvaged parts. The manufacturers tax applies to the assembly of a truck-tractor by a company for its own use by combining new parts from a glider kit with salvaged parts from the original truck-tractor removed from its own fleet. A credit or refund may be claimed for taxes paid on any unused parts or accessories purchased and used as material in the manufacture of the vehicle. §§48.4061(a)–1, 48.4218–1, 48.4218–5. (Secs. 4061, 4215, 4218; '54 Code.)

Rev. Rul. 71–584, 1971–2 C.B. 358.

72.218 Truck-tractors; use in freight terminals and truck yards. Truck-tractors specifically designed for use in shifting semitrailers in and around freight terminals and freight yards are not subject to the manufacturers tax. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 70–8, 1970–1 C.B. 216.

72.219 Truck trailers; conditional sales contract. Where a truck trailer is sold by the manufacturer under a conditional sales contract which is discounted to a finance company, tax is due and payable on the full amount of the contract. (Sec. 4061, '54 Code.)

Rev. Rul. 56–253, 1956–1 C.B. 504.

72.220 Truck trailers; repossessed and sold. A manufacturer of truck trailers is liable for tax with respect to sales of repossessed trailers that had been previously sold under conditional sales contracts. (Sec. 4061, '54 Code.)

Rev. Rul. 56–254, 1956–1 C.B. 504.

72.221 Truck trailers; sales price; discounts. In determining the lowest price at which a distributor, a member of the same affiliated group of corporations as the manufacturer, sells truck trailers to independent dealers, certain discounts and allowances may be taken into account, but only if regularly given and not merely offered. §§48.4061(a)–1, 48.4216(b)–4. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 80–232, 1980–2 C.B. 316.

72.222 Trucks; replacement engines and salvage parts. The value of owner-supplied replacement engines sent to a service company, either installed in the owner's old trucks or separately, and used by the service company in fabricating new trucks from the old is not excludible from the manufacturers tax on new trucks. However, the value of salvaged parts from the owner's old trucks combined with glider kits to fabricate new trucks is excludible from the manufacturers tax under section 4216. Clarified by Rev. Rul. 83–149. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–36, 1979–1 C.B. 336.

72.223 Trucks used in servicing oil wells. Descriptions are provided of two types of truck chassis used in servicing oil wells that are subject to the tax imposed by section 4061(a)(1) and two types that are not subject to the tax. Rev. Rul. 66–61 superseded. §48.4061(a)–1. (Sec. 4061, 4063; '54 Code.)

Rev. Rul. 80–353, 1980–2 C.B. 309.

72.224 Undercarriages; designed to transport antenna unit. A four-wheel undercarriage that has no identifiable chassis frame and that is specially designed to transport an antenna unit, which consists of a collapsible reflector and tripod to be erected and made operational at an off-highway site mostly for periods of at least two years, is not a highway vehicle taxable under section 4061(a)(1). §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 79–239, 1979–2 C.B. 367.

72.225 Undercarriages; mounted equipment; spreading bituminous materials. Undercarriages with identifiable channel steel frames, on which drying devices, bituminous mixers, kettles, and tool heaters are mounted, designed to be towed behind trucks or trailers and used for spreading asphalt or bituminous materials on roads are subject to the manufacturers tax; however, the mounted equipment performs functions other than in connection with the transportation of property or persons and no tax applies to that portion of the selling price provided it is separately billed or can otherwise be established by adequate records. Modified by Rev. Rul. 70–547. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–207, 1969–1 C.B. 279.

72.226 Undercarriages; mountings; trailers. Sales of two-wheel mountings or undercarriages without identifiable chassis frames, primarily designed for use in combination with a taxable truck to transport equipment over the highway, as well as sales of trailer bodies consisting of cowling and its framework, are taxable, effective with respect to sales on and after January 1, 1971. Rev. Rul. 62–118 revoked, in part; Rev. Rul. 69–207 modified. §§48.4061(a)–1, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 70–547, 1970–2 C.B. 264.

72.227 Undercarriages; two-wheel or four-wheel. Two-wheel and four-wheel undercarriages designed for the movement of air compressors, arc welders, etc., which are attached to an identifiable chassis frame are considered to be truck trailer or semitrailer chassis. On the other hand, two-wheel undercarriages which do not have an identifiable chassis frame are considered to be chassis parts. Revoked, in part, by Rev. Rul. 70-547. §48.4061(a)-1. (Sec. 4061, '54 Code.)

Rev. Rul. 62-118, 1962-2 C.B. 233.

72.228 Underground mining vehicles. The sale by the manufacturer of a certain diesel type dump truck chassis, which is 96 inches in overall width and is equipped for operation over the highway, is subject to tax even though the chassis will be used exclusively in an underground mine. (Sec. 4061, '54 Code.)

Rev. Rul. 58-424, 1958-2 C.B. 762.

72.229 Used foreign-made automobiles. Used foreign-made automobiles imported and sold in this country by the importer constitute the initial sales of the automobiles within the U.S. and such sales are subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58-297, 1958-1 C.B. 401.

72.230 Volunteer fire department; automobile given away as prize at carnival. The sale of an automobile by the manufacturer thereof to a volunteer fire department to be given away as a prize at its annual carnival is not for the exclusive use of a State or local government for purposes of exemption from the manufacturers tax. §48.4061(a)-1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 64-269, 1964-2 C.B. 438.

72.231 Warning light trailer. Warning light trailers manufactured to be used on road job sites to warn traffic of construction areas are subject to the manufacturers tax. However, no tax attaches to that part of the selling price of the complete unit that is attributable to the warning light equipment provided such part is billed separately or can be established by adequate records. §48.4061(a)-1. (Sec. 4061, '54 Code.)

Rev. Rul. 71-338, 1971-2 C.B. 357.

72.232 Winches. Winches primarily designed for use on or in connection with taxable motor vehicles are parts or accessories. Therefore, when these winches are sold by manufacturers of taxable motor vehicles as integral parts of, or in connection with vehicles, the tax applies to the total price including that part of the sales price attributable to the winches. Separate sales of these winches by the manufacturer are subject to the tax imposed by section 4061(b)(1) unless they are suitable for use and ordinarily used with a vehicle taxable under section 4061(a)(2) or a housetrailer. §§48.4061(a)-4, 48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 69-322, 1969-1 C.B. 281.

72.233 Winches; multi-purpose. Winches with no unique characteristics of construction or design that identify them as for use primarily in connection with taxable automotive venicles, sold without accessories to adapt them for such use, are not parts or accessories. However, upon modification for use on taxable motor vehicles, winches of this type will become parts or accessories. §48.4061(b)(2). (Sec. 4061, '54 Code.)

Rev. Rul. 76-507, 1976-2 C.B. 340.

72.234 Wireline service unit housing. A wireline service unit housing that is designed to be combined with certain equipment to comprise a unit used to service oil and gas wells, but that may be attached to a standard truck chassis and complies with state highway and federal regulations regarding body width and length, lighting equipment, and axle load, is a truck body, the sale of which by the manufacturer is subject to the tax imposed by section 4061(a)(1). If a taxpayer chooses to have the primarily designed test apply, however, sales made prior to January 13, 1977, are not subject to the tax. §48.4061(a)-1. (Sec. 4061, '54 Code.)

Rev. Rul. 79-307, 1979-2 C.B. 371.

72.235 Wrecker bodies and cranes; light-duty trucks. The installation of a wrecker body and crane and the attachment of a light, mirrors, or a bumper by a company on a customer's truck chassis, having a gross vehicle weight of 10,000 pounds or less, is not further manufacture of the chassis for purposes of the tax imposed by section 4061(a)(1). Such body, crane, and other parts or accessories may no longer be purchased tax-free by the company, but a credit or refund may be allowed under section 6416(b)(2)(K) if the articles are sold in connection with the first retail sale of a light-duty truck. Rev. Rul. 73-342 obsoleted. Modified by Rev. Rul. 81-130 §48.4061(a)-1, 48.4061(b)-1, 48.4218-1. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 78-308, 1978-2 C.B. 259.

Gas guzzler

73.1 Tax computation; import without prototype-based fuel economy rating. Guidelines are set forth for importers of automobiles to compute gas guzzler tax liability under section 4064 for automobiles that are imported without a fuel economy rating assigned by the Environmental Protection Agency. §48.406-1. (Sec. 601.402, S.P.R.; Sec. 4064, '54 Code.)

Rev. Proc. 86-9, 1986-7 I.R.B. 22.

73.2 Tax liability; imported without prototype-based fuel economy rating. The gas guzzler tax imposed by section 4064 applies to automobiles imported without a prototype-based fuel economy rating assigned by the Environmental Protection Agency. §48.4064-1. (Sec. 4064, '54 Code.)

Rev. Rul. 86-20, 1986-7 I.R.B. 16.

General

74.1 Automobile exported; credit or refund. Where the manufacturer did not receive a notice of intent to export prior to his sale of an automobile, no credit or refund is allowable with respect to the tax paid on the automobile even though it was exported by the purchaser prior to any use in this country. §§48.4061(a)-1, 48.6416(b)-2. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 68-143, 1968-1 C.B. 559.

74.2 Automobile sold to exempt organization; raffle prize. Refund is not allowable to an automobile manufacturer for the tax paid on an automobile purchased by a non-profit educational organization which gave the automobile away as a prize in a raffle conducted by the organization. §§48.4061(a)-1, 48.6416(b)-2, 148.1-4. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 67-455, 1967-2 C.B. 414.

74.3 Automobiles leased by dealer to State. Passenger automobiles leased to a State by an automobile dealer are not considered sold to a State or local government. Therefore, the manufacturer is not entitled to a credit or refund of the tax paid on his sales of the vehicles to the dealer. (Sec. 6416, '54 Code.)

Rev. Rul. 63-75, 1963-1 C.B. 306.

74.4 County; resale to sheriff. Sales of automobiles by the manufacturer thereof to a county for resale to the county sheriff and his deputies for their official use are not exempt. (Secs. 4061, 4224; '54 Code.)

Rev. Rul. 58-413, 1958-2 C.B. 813.

74.5 County sheriff; purchase from personal funds. An automobile sold to a county sheriff for his official use, where payment is made from his personal funds, is subject to tax. §316.24. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 99, 1953-1 C.B. 461.

74.6 Overpayments; tires and tubes; tax-exempt trailer sales. No interest is allowable on an overpayment of tax on tires and tubes purchased taxpaid from a tire manufacturer by a manufacturer of taxable truck-tractor chassis where such tires and tubes are resold on or in connection with the sale of truck-tractor chassis in tax-exempt transactions. Rev. Rul. 57-582 distinguished. §48.6416(b)-3. (Sec. 6416, '54 Code.)

Rev. Rul. 67-432, 1967-2 C.B. 415.

74.7 Overpayments; tires and tubes; trailer sales; tax on tires. Where a trailer manufacturer fails to take credit for taxpaid tires and tubes sold on or in connection with the sale of the vehicle, he may claim a refund of the resultant overpayment, with interest. Distinguished by Rev. Rul. 67-432. (Secs. 4061, 6402, 6611; '54 Code.)

Rev. Rul. 57-582, 1957-2 C.B. 848.

74.8 Transportation and delivery charges; motor vehicles reacquired and resold by manufacturer. A motor vehicle manufacturer's reacquisition of new vehicles from dealers, crediting the dealers' accounts for the full purchase price including transportation charges, and resale of the vehicles to a second dealer requires a price readjustment and liability for tax is incurred on the resale; the manufacturer may exclude from its tax base the total transportation charges incurred in the deliveries of the vehicles to both dealers. §§48.4061(a)-1, 48.6416(b)-1. (Secs. 4061, 4216, 6416; '54 Code.)

Rev. Rul. 77-142, 1977-1 C.B. 337.

Parts or accessories

76.1 Aerial platform. The tax on parts or accessories does not apply to an aerial platform designed to be mounted on an automobile truck for raising a workman to high places. §48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 64-189, 1964-1 (Part 1) C.B. 378.

76.2 Air chain conveyors. Air chain conveyors designed for installation in truck trailers or semitrailer bodies for use in loading and unloading materials transported in the bodies are taxable parts or accessories. §48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 68-199, 1968-1 C.B. 464.

76.3 Air conditioners. The tax imposed by section 4061(a) is applicable to the sales of trucks, buses, highway tractors and passenger automobiles without any reduction because of air-conditioning units installed therein. The separate sales of air-conditioning units designed for use in trucks, buses, or highway tractors are subject to the tax imposed by section 4061(b)(1); however, the tax does not apply to the separate sales of units suitable for use and ordinarily used in connection with a passenger automobile or house trailer. §§48.4061(a)-1, 48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 69-578, 1969-2 C.B. 199.

76.4 Air conditioners; aircraft cooling. The tax on parts or accessories does not apply to air conditioners designed to be mounted on standard automobile truck chassis for use by commercial airline companies for air conditioning passenger aircraft at airline terminals. §48.4061(b)-2. (Sec. 4061, '54 Code.)

Rev. Rul. 64-167, 1964-1 (Part 1) C.B. 378.

76.5 Air-conditioning components. Tax consequences are given for a manufacturer's sales of five individually packaged components for truck air-conditioning units with three of the components also usable with passenger car units and none identified as to whether they will be used as complete systems or as replacement parts. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–218, 1975–1 C.B. 342.

76.6 Air duct system used with refrigeration units. An air duct system sold for use primarily as an optional accessory with refrigeration units in motor vehicle bodies taxable under section 4061(a)(1) is not part of the nontaxable refrigeration unit and is a taxable part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 77–171, 1977–1 C.B. 330.

76.7 Air horns. The applicability of the tax on parts and accessories to sales of three styles of air horns designed for use on motor vehicles is discussed. §48.4061(b)–2. (Secs. 4061, '54 Code.)

Rev. Rul. 68–250, 1968–1 C.B. 466.

76.8 Air-in extension valve cap. The air-in extension valve cap which, in addition to functioning as a valve extension for tires or tubes designed for use with taxable motor vehicles, embodies in its structure certain features of a separate tire valve cap, comes within the scope of the tax on parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–167, 1965–1 C.B. 466.

76.9 Airfield crash trucks. A vehicle body which is specially designed and adapted for use in the rescue of persons from crashed or damaged aircraft is not a taxable automobile truck body. The cab, including the seat, which is specially designed for the vehicle and is an integral part of and nonseparable from the nontaxable body, is not an automobile part or accessory. The wire snippers, goggles and fire extinguishing equipment are not automobile parts or accessories; however, other articles, such as floodlights, if primarily designed and adapted for use on taxable vehicles, do fall within this classification. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 60–269, 1960–2 C.B. 296.

76.10 Air pressure gauges. High pressure and low pressure pencil gauges used principally by service stations and garages in servicing customers' tires are articles susceptible of general use and are not subject to tax. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 55–304, 1955–1 C.B. 525.

76.11 Alcohol evaporators for air brake systems; methyl alcohol. Sales of alcohol evaporators for air brake systems, including containers of methyl alcohol sold in connection therewith, on highway vehicles are subject to the tax. However, separate sales of the containers of methyl alcohol are not subject to tax. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 66–370, 1966–2 C.B. 470.

76.12 Anti-freeze vapor; device for compressed air system. A mechanical device designed for installation on the compressed air lines of motor vehicles, construction equipment, and compressors, that injects pressurized anti-freeze vapor to prevent compressed air system freezing and that is actually used primarily on nontaxable equipment, is not a taxable part or accessory. Rev. Rul. 66–370 distinguished. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–616, 1974–2 C.B. 352.

76.13 Assembly kits; camper units for pickup truck bodies. Kits consisting of four turnbuckle shock absorbing assemblies designed to secure camper coaches or "slide-in cabins" to pickup truck bodies are automotive parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 69–542, 1969–2 C.B. 204.

76.14 Assembly kits; sides for flatbed truck or trailer bodies. Kits designed to be assembled on and attached to flatbed truck or trailer bodies to provide completely enclosed sides that facilitate use of the bodies for hauling particular cargos, and which are readily detachable for alternate use of the trucks or trailers as regular flatbeds, are taxable as parts or accessories sold in knockdown condition. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–233, 1974–1 C.B. 310.

76.15 Ball and roller bearings. Ball and roller bearings having a multiplicity of uses but possessing no unique characteristics of construction, design, or material which would indicate they are to be used primarily in connection with taxable motor vehicle articles are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–42, 1965–1 C.B. 457.

76.16 Batteries; cable terminals. Battery cable terminals designed and adapted for use on various sizes and types of storage batteries are not taxable parts or accessories. (Sec. 4061, '54 Code.)

Rev. Rul. 58–489, 1958–2 C.B. 765.

76.17 Batteries; dry-charge. Dry-charge batteries, sold with or without fluid, are taxable accessories. The sale of fluid sold in a separate container in connection with the sale of such a battery is also taxable; however, a separate sale of fluid that is not in connection with the sale of a battery is not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 56–306, 1956–2 C.B. 793.

76.18 Batteries; fixed trade-in allowance. The difference between a manufacturer's fixed trade-in allowance for junk batteries and the current market value of such batteries cannot be excluded from the sale price of a new battery for purposes of computing the tax. §48.4061(b)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 68–218, 1968–1 C.B. 476.

76.19 Batteries; modified terminals. At the request of purchasers, a manufacturer of taxable automobile batteries, with symbols or words embossed on the cases which indicate they are suitable for automotive use, modifies such batteries by cutting or removing the standard "S.A.E. type taper" terminals and "burning on" special terminals. Such modifications do not change the basic characteristics of the batteries, which are still to be considered suitable for use with taxable motor vehicles and therefore taxable. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 62–33, 1962–1 C.B. 202.

76.20 Batteries; storage. The applicability of the tax on parts or accessories to electric storage batteries depends upon whether the batteries are suitable for use with taxable automotive vehicles. Whether a battery is suitable for use is determined by the size and shape of the battery, the voltage, the type of terminals, the relative selling price, the purpose for which it is produced, and the nature of the manufacturer's advertising and sale practices. Amplified to provide that batteries classified according to group size by the storage battery manufacturing industry and according to enumerated SAE numbers by the Society of Automotive Engineers, Inc., or their equivalent, are subject to tax. §§48.4061(a)–1, 48.4062(a)–1. (Secs. 4061, 4062; '54 Code.)

Rev. Rul. 61–94, 1961–1 C.B. 475; Rev. Rul. 67–372, 1967–2 C.B. 365.

76.21 Batteries; 30H and 30HR. Electric storage batteries identified as group sizes 30H and 30HR are not suitable for use (and ordinarily used) on passenger automobiles, despite being suitable for limited use with special types of passenger automobiles. Sales of such batteries are subject to tax. §§48.4061(b)–1, 48.4062(a)–1. (Secs. 4061, 4062; '54 Code.)

Rev. Rul. 68–217, 1968–1 C.B. 460.

76.22 Batteries; use by marine motor manufacturer. An automotive battery manufacturer may sell batteries tax-free for use by outboard motor manufacturers as material in the manufacture or production of, or as a component part of outboard motors, even though the batteries are delivered to the motor manufacturer's dealers if the parties to the sales meet the registration and procedural requirements for certain tax-free sales of section 148.1–3 of the temporary rules. §40.4221–1. (Sec. 4221, '54 Code.)

Rev. Rul. 61–171, 1961–2 C.B. 191.

76.23 Bolster hoists with farm wagons. Hydraulic bolster hoists primarily designed for use with farm wagons and not for use with taxable motor vehicles are not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–609, 1958–2 C.B. 771.

76.24 Brake lining segments. The tax applies to a manufacturer's sale of a certain type of brake lining sold in rigid molded pieces, even though additional cutting, drilling, and boring operations are required before the lining may be applied to the brake shoes of taxable motor vehicles. (Sec. 4061, '54 Code.)

Rev. Rul. 59–290, 1959–2 C.B. 252.

76.25 Brake shoe cores; brake linings. Brake linings combined with new brake shoe cores to produce automobile brake shoes are taxable parts and accessories. However, where old brake shoes are accepted in trade by a company and restored to serviceable condition by relining them with taxpaid linings already cut to size, sales of the relined brake shoes are not subject to the tax. §48.4061(b)–3. (Sec. 4061, '54 Code.)

Rev. Rul. 63–148, 1963–2 C.B. 502.

76.26 Brake testers. Motor vehicle brake testers used principally as service equipment are not taxable parts or accessories. (Sec. 4061, '54 Code.)

Rev. Rul. 56–489, 1956–2 C.B. 796.

76.27 Bumpers; normal method of sales. For purposes of applying the constructive sales price formula to sales of automotive bumpers subject to the manufacturers tax, it has been determined that the normal method of sales within the industry is by manufacturers, producers, and importers in arm's length transactions to distributors. §§48.4061(b)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 75–418, 1975–2 C.B. 432.

76.28 Camshafts. The tax on parts or accessories applies to camshafts designed for use in truck engines. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–326, 1968–1 C.B. 461.

76.29 Canvas products. Sales of certain canvas articles known as ridge straps, winter fronts, tail curtains, and wide-load signs are subject to the manufacturers tax on parts or accessories imposed by section 4061(b)(1). Sales of canvas warning flags are not subject to the tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 79–329, 1979–2 C.B. 375.

76.30 Car dolly. A car dolly designed to be used in connection with and primarily used with a wrecker in transporting disabled automobiles and lightweight trucks from the point of disablement to a garage is a taxable part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 63–174, 1963–2 C.B. 490.

76.31 Carburetor flange adapter. Carburetor flange adapters which are designed for use in converting farm tractors and other off-highway vehicles from gasoline carburetion to butane-propane carburetion are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 63–173, 1963–2 C.B. 490.

76.32 Cargo control systems. The manufacturers tax applies to sales of a cargo control system consisting of adjustable shoring bars or beams with track primarily used with highway trucks, trailers, and semitrailers and to separate sales of the bars or beams that are components of the system. The tax does not apply to sales of cargo control systems consisting of nylon webbing straps or wood-beam end sockets not primarily used with vehicles described in section 4061(a)(1) or to separate sales of components of these systems. Rev. Rul. 74–33 distinguished and modified. Rev. Rul. 75–273 distinguished, and Rev. Rul. 63–34 obsoleted. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 77–389, 1977–2 C.B. 368.

76.33 Cargo space heaters. Cargo space heaters to protect perishable cargo from freezing primarily used in highway truck and truck trailer bodies but usable in railroad cars and warehouses are automotive parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 71–511, 1971–2 C.B. 365.

76.34 Cleaning device; milk tank truck. A manufacturer's sales of a cleaning device designed to be attached to and used in connection with a taxable milk tank truck body to clean its interior are subject to the manufacturers tax on parts and accessories. §48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 73–289, 1973–2 C.B. 352.

76.35 Coil springs. Coil springs of the types used in automobile distributors or fuel pumps are not generally considered automobile parts or accessories, subject to tax. However, such a spring is subject to tax if it is designed and manufactured for the special purpose of being used as, or to replace, a component part of a taxable body, chassis, or vehicle and, is usable only for that purpose, and is not such commercial article as would be sold for general use. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)
Rev. Rul. 101, 1953–1 C.B. 465.

76.36 Coil suspension springs. Coil suspension springs primarily designed and adapted for use in the front and rear wheel suspension systems of taxable motor vehicles are subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 67–233, 1967–2 C.B. 367

76.37 Compactors and drum-dumps for refuse collection tanks. Collection tanks of certain refuse trucks are taxable truck bodies. Hydraulic compactors and hydraulic drum-dumps, where sold on or in connection with the sale of a tank, are parts or accessories includible in the tax base of the body. Separate sales of these two articles are taxable under section 4061(b)(1). §§48.4061(a)–1, 48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 68–380, 1968–2 C.B. 490.

76.38 Compressors; trucks and pump; mounting hardware. The tax does not apply to an underhood air compressor, a body mounted air compressor, or a calcium chloride tire servicing system designed for attachment to taxable trucks but performing no transportation related function; however, the tax does apply to specially designed mounting hardware. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 73–214, 1973–1 C.B. 431.

76.39 Computing register and presettable counter for tank truck meters. A computing register installed on a tank truck meter that automatically registers the quantity, computes the price and taxes, and prints an invoice but does not regulate or control the flow of liquid is not a taxable automotive part or accessory. However, an optional presettable counter that may be preset by the operator to stop the flow at the desired quantity is a taxable part or accessory. Rev. Ruls. 69–143 and 71–484 distinguished. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 78–18, 1978–1 C.B. 348.

76.40 Concrete mixers; cab-controlled linkage mechanism. Separate sales of cab-controlled linkage mechanisms designed to be installed in a concrete mixer truck to enable the operator to regulate the mixer body are subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 68–481, 1968–2 C.B. 500.

76.41 Condensation device for compressed air systems. A device designed to remove condensation from compressed air systems for use in connection with both automotive and nonautomotive equipment is not an automotive part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 70–351, 1970–2 C.B. 264.

76.42 Conveyor discharge system. A conveyor discharge system designed to be attached to and used in connection with a bottom-dump semitrailer for unloading is a taxable part or accessory. When sold with a taxable semitrailer, it is to be included in the tax base of the semitrailer. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 74–173, 1974–1 C.B. 309.

76.43 Couplers; pintle hooks; ball hitches. Pintle hooks and automatic couplers designed for use and primarily used with industrial trucks and hopper containers in coal mines, and also ball hitches designed for, and primarily used in connection with, towing heavy equipment and other off-highway machinery are not parts or accessories subject to the manufacturers tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 73–169, 1973–1 C.B. 430.

76.44 Crane; hydraulic. A hydraulic crane, designed solely for handling heavy equipment and materials in factories, warehouses, construction work, and industrial yards, is not an automobile part or accessory. A chassis, as such, on which such a crane is mounted and which is especially designed and built as a carrier for the crane is not an automobile truck chassis. (Sec. 4061, '54 Code.)
Rev. Rul. 56–317, 1956–2 C.B. 793.

76.45 Crane and "tire changer". A truck mounted crane and a "tire changer" designed primarily for use at the job site in the repair of construction equipment tires are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 72–361, 1972–2 C.B. 550.

76.46 Crane unit installed on truck tractor. A hydraulic crane unit installed by a company on a trucking operators's new truck tractor and used primarily to load and unload semitrailers pulled by the tractor is a taxable part or accessory, the installation of which constitutes further manufacture by the operator for purposes of the manufacturers tax, and the tax due on the completed tractor is computed by use of the constructive sale price. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1, 148.1–5. (Secs. 4061, 4216, 4218, 4221; '54 Code.)
Rev. Rul. 76–24, 1976–1 C.B. 334.

76.47 Cranes and wrecker cranes installed on light-duty trucks. Effective December 1, 1978, taxable cranes, hydraulic tailgates, and wrecker cranes may be sold tax free by manufacturers to dealers for installation on light-duty trucks. Rev. Ruls. 77–101, 78–33, and 78–308 modified. Amplified by Rev. Rul. 82–19. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 81–130, 1981–1 C.B. 499.

76.48 Cranes installed on trucks; job-site operations. The tax imposed by section 4061 does not apply to sales of certain mast and boom type cranes having lifting capacity of 5,000 or 6,000 pounds that are mounted on small trucks and designed for job-site operations rather than for typical loading and unloading duties. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 80–90, 1980–1 C.B. 240.

76.49 Cranes installed on trucks and truck chassis. The applicability of the tax imposed by section 4061 is explained with respect to cranes installed on trucks and truck chassis in such manner that the primary function of the crane is to load and unload the vehicle on which it is mounted. Rev. Rul. 73–343 obsoleted. Modified by Rev. Rul. 81–130. §§48.4061(a)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)
Rev. Rul. 78–33, 1978–1 C.B. 342.

76.50 Cranes operated by transmission power take-offs. Certain cranes designed to be mounted on trucks are not taxable parts or accessories. However, transmission power take-offs used to operate such cranes are considered taxable parts or accessories. Modified by Rev. Rul. 74–47 with respect to the taxability of power take-off systems. (Sec. 4061, '54 Code.)
Rev. Rul. 59–288, 1959–2 C.B. 250.

76.51 Crew cabs; truck cab attachment. Sales of "crew cabs" designed to be attached to and used in connection with highway trucks are subject to the manufacturers tax on automotive parts or accessories and their installation on the trucks does not constitute further manufacture of the chassis or bodies. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 73–241, 1973–1 C.B. 428.

76.52 Derricks and diggers. The tax on parts or accessories does not apply to an article referred to as a derrick and digger designed to be mounted on an automobile truck which is used to dig holes at a job site. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 64–166, 1964–1 (Part 1) C.B. 378.

76.53 Detection and warning devices. Certain devices which are designed to detect and warn of low oil levels or aeration in the cooling systems of diesel engines and which are primarily sold and used in connection with taxable highway vehicles are taxable parts or accessories. §48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 67–210, 1967–1 C.B. 300.

76.54 Diesel engine starter. A device designed to facilitate the starting of diesel engines that is primarily designed and adapted for use on engines of the type and power rating used on highway vehicles is subject to tax. On the other hand, one that is designed for engines too large to use in connection with taxable over-the-highway vehi-

cles is not subject to tax. The sale of capsules of fluid for both models is not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 56–575, 1956–2 C.B. 799.

76.55 Diesel engine starting system. An air starting system designed primarily for use with diesel engines in highway type trucks and tractors is an automotive part or accessory. However, the cartridges for the system are considered supplies rather than parts or accessories and are not taxable provided the part of the selling price of the system attributable to the cartridges is billed separately or can be otherwise established by adequate records. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–320, 1971–2 C.B. 364.

76.56 Door panels. Panels consisting of steel or aluminum sheets laminated to plywood cores, cut and trimmed to specific size with a sealing compound applied to the plywood edge and a metal cap attached to the panel edge, are not subject to tax until a weather seal gasket is attached, limiting the use of such panels to truck and trailer doors. Attachment of door hinges and other hardware by the customer is not an act of further manufacture, but such items are includible in the tax base of the door when installed by the manufacturer. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–168, 1976–1 C.B. 339.

76.57 Drag link steering assembly. A drag link assembly, used to control the steering of a nontaxable motor grader equipped with front wheels which may be tilted, is not a taxable part or accessory. (Sec. 4061, '54 Code.)

Rev. Rul. 58–343, 1958–2 C.B. 760.

76.58 Dual alternators. A dual alternator which is designed to produce the 12 volt DC current required in trucks for battery charging and 115/230 volt AC current to operate other equipment is a taxable part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–302, 1965–2 C.B. 418.

76.59 Electric signs for advertising. Electric signs, designed to be attached to taxable automobile truck bodies or other bodies of the type subject to tax, to advertise articles or services, are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 66–165, 1966–1 C.B. 253.

76.60 Electrical connectors. Sales of heavy-duty four, five, six, seven, and eight pole electrical connectors designated and sold as truck trailer connectors, but now being used estensively on passenger automobiles that pull trailers, recreational vehicles, and house trailers, are not subject to the tax on parts or accessories. Rev. Rul. 66–275 superseded. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 76–220, 1976–1 C.B. 336.

76.61 Electro-mechanical and electronic sirens. Electro-mechanical and electronic sirens used predominantly on passenger-type vehicles such as ambulances, fire department and police cars, and similar passenger-type vehicles are not taxable parts or accessories. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–65, 1972–1 C.B. 334.

76.62 Elevating fifth-wheels; air or hydraulically operated. Air or hydraulically operated elevating fifth-wheels designed for installation on nontaxable tractors used in shifting semitrailers in freight terminals and truck yards are not parts or accessories subject to the manufacturers tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–167, 1973–1 C.B. 430.

76.63 Emergency equipment. Certain articles of automotive safety and emergency equipment used with trucks, buses, and other vehicles taxable under section 4061(a)(1) that are also commonly and extensively used with several types of passenger vehicles are within the exception provided by section 4061(b)(2). §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 71–510, 1971–2 C.B. 363.

76.64 Emergency lamps for warning purposes. Rotating and flashing automotive emergency lamps suitable for use and used extensively for warning purposes on police and fire department cars and on ambulances, and also on tow trucks and similar vehicles, come within the exception from taxation. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 71–444, 1971–2 C.B. 361.

76.65 Engine "pre-heater". Engine "pre-heaters" designed for use in highway trucks for easier starting in cold weather are taxable parts or accessories but "pre-heaters" ordinarily used on passenger automobiles are exempt from tax. Rev. Rul. 58–385 superseded. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 72–444, 1972–2 C.B. 551.

76.66 Exports; used in manufacture of imported truck chassis. The manufacturers tax on motor vehicles applies to the importer's sale or use in the U.S. of a truck chassis manufactured outside the U.S. from parts manufactured in the U.S. §§48.4061(a)–1, 48.4218–1, 48.4221–3. (Secs. 4061, 4218, 4221; '54 Code.)

Rev. Rul. 83–40, 1983–1 C.B. 273.

76.67 Extension sections for used semitrailer; added by user. A trucking company that converts its used 35–foot semitrailers into 40–foot semitrailers by using tax-paid lengthening kits as well as other parts and materials will be considered the manufacturer of new semitrailers. The value of the components from the 35–foot semitrailers will be excludable in determining the tax base of the new semitrailers and the company will be entitled to a credit or refund of an amount equal to the tax paid by the manufacturer of the kits. Further, the company may purchase the lengthening kits tax-free for such use. Rev. Rul. 64–34 revoked. §§48.4061(a)–1, 48.4218–1, 48.6416(a)–1, 301.7805–1. (Secs. 4061, 4216, 4218, 4221, 6416, 7805; '54 Code.)

Rev. Rul. 78–205, 1978–1 C.B. 345.

76.68 Fans. Heavy-duty metal electric fans designed for use with taxable automobile trucks and buses that are also commonly and extensively used with several types of passenger vehicles are within the exception provided by section 4061(b)(2). §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 77–118, 1977–1 C.B. 328.

76.69 Farm vehicle; sugar beet, grain, and fertilizer dump trucks. A dump truck designed for, and used primarily in, hauling grain and sugar beets from the field to points on or off the farm and that may also be used to haul fertilizer over the highway to the farm is not exempt, under the provisions of section 4063(a)(2)(B), from the tax imposed by section 4061. A screen-type sugar beet gate and cab protector sold as optional equipment for the truck are likewise not exempt. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–462, 1975–2 C.B. 419.

76.70 Fiberglass body shells and kits. Applicability of the manufacturers tax to sales of special fiberglass body shells and kits, including any parts or accessories sold on or in connection therewith, that are designed to be mounted on standard passenger automobile chassis to produce complete sports cars. The tax consequences resulting from the sales of the body shells to dealers for completion of the vehicle for sale to consumers and the purchase of the shells by consumers who complete the vehicles for their own personal use, are set forth. §§48.4061(a)–1, 48.4218–2, 48.6416(b)–3. (Secs. 4061, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 71–171, 1971–1 C.B. 367.

76.71 Fiberglass liners for pickup truck bodies. Fiberglass liners designed to be attached to pickup truck bodies by means of bolts to provide greater strength and weather resistance for the bed and inner sides are taxable. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–136, 1974–1 C.B. 309.

76.72 Fifth-wheel, bar, and side bracket package. A manufacturer's sales of its prepackaged combination of a fifth-wheel, bar, and side brackets designed to be mounted in pickup truck beds for towing house trailers are subject to tax; its sales of the fifth-wheels and bars are not taxable when sold separately or when combined with other parts for use with automobiles, neither are its sales of pin containers with kingpins designed to be welded to the front of gooseneck-type house trailers. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–16, 1975–1 C.B. 340.

76.73 Fifth-wheel and bar towing attachment. A bar and fifth-wheel attachment designed for use with a pickup truck to tow light trailers is a part or accessory subject to the manufacturers tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–170, 1973–1 C.B. 431.

76.74 Fifth-wheel and loading equipment combined with truck chassis; further manufacture. A dealer that purchases tax-paid truck chassis and either separately purchases tax paid or manufactures fifth-wheels and loading and unloading equipment and installs them on the chassis is liable for the manufacturers tax upon sale of the completed vehicles only on the articles of its manufacture. No credit or refund of tax paid on the purchased items is allowable. If, in addition, the dealer lengthens or shortens the chassis, further manufacture has occurred and the tax applies to the entire vehicle, but the dealer is entitled to a credit or refund of tax paid on the purchased articles. §§48.4061(a)–1, 48.4061(b)–1, 48.6416(b)–3. (Secs. 4061, 4063, 6416; '54 Code.)

Rev. Rul. 78–217, 1978–1 C.B. 346.

76.75 Fifth–wheel connecting device; house trailer towed by pickup truck. A fifth–wheel connecting device designed to be mounted permanently on a gooseneck type house trailer that is to be towed by a pickup truck is not a taxable part or accessory; however, the kingpin assembly designed to be mounted permanently in the bed of the pickup truck to which the fifth–wheel is coupled when in use is a taxable part or accessory. Distinguished by Rev. Rul. 76–115. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–593, 1973–2 C.B. 356.

76.76 Fifth–wheel mounting kits. So-called fifth–wheel mounting kits designed for use with and primarily used with taxable tractors are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–149, 1963–2 C.B. 485.

76.77 Fifth-wheel wrecker unit. A fifth-wheel wrecker unit designed to be temporarily mounted on the fifth-wheel of a truck-tractor for the purpose of towing disabled tractors or tractor-trailer combinations over the highway is a taxable part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–122, 1974–1 C.B. 307.

76.78 Filter cartridges. Certain fuel and oil filter cartridges, and any other cartridges interchangeable therewith, are taxable parts or accessories on or after October 1, 1972. §§48.4061(b)–2, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 72–386, 1972–2 C.B. 550.

76.79 Filters; air, fuel, and oil. Engine manufacturers' filter numbers and filter manufacturers' filter numbers are listed for use in identifying taxable air, fuel, and oil filters. Mofified and clarified by Rev. Rul. 79–67. Supplemented by Rev. Procs. 81–45 and 83-69. §§48.4061(b)–2, 301.7805–1. (Sec. 601.105, S.P.R.; Secs. 4061, 7805, '54 Code.)

Rev. Proc. 78–36, 1978–2 C.B. 538.

76.80 Filters; air, fuel, oil, and water. Additions are made to the list of filters taxable as automotive parts or accessories. Rev. Proc. 78–36, as modified and clarified by Rev. Proc. 79–67, is supplemented. Supplemented by Rev. Proc. 83–69. §48.4061(b)–2. (Sec. 601.105 S.P.R.; Sec. 4061, '54 Code.)

Rev. Proc. 81–45, 1981–2 C.B. 620.

76.81 Filters; air, fuel, oil and water. Certain filters are deleted from the list of taxable filters contained in Rev. Proc. 78–36. The taxable list is identified as containing some water filters, and other filters are listed as taxable if sold on or after April 1, 1979. Rev. Proc. 78–36 modified and clarified. §§48.4061(b)–2, 301.7805–1. (Sec. 601.105, S.P.R.; Secs. 4061, 7805, '54 Code.)

Rev. Proc. 79–67, 1979–2 C.B. 600.

76.82 Filters; automotive; taxable and nontaxable. Additions and deletions are made to the list of filters taxable as automotive parts or accessories under section 4061(b). Rev. Proc. 78–36 supplimented and Rev. Proc. 81–45 modified. §48.4061(b)–2. (Sec. 601.105, S.P.R.; Sec. 4061, '54 Code)

Rev. Proc. 83–69, 1983–2 C.B. 586.

76.83 Fittings for fuel control. The sale of brass fittings and copper tubing susceptible of general use is not subject to tax when sold separately. However, brass fittings and copper tubing made specifically for installing a fuel control on a motor vehicle constitute a part of the control subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 56–648, 1956–2 C.B. 800.

76.84 Flange gaskets and ring gaskets. Certain flange gaskets and ring gaskets which are produced, packaged and sold for replacement use on taxable motor vehicle articles are not excluded from tax merely because the manufacturer produces and sells other similar gaskets for nonautomotive use. Those gaskets which are primarily designed for use on taxable motor vehicle articles are subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 61–139, 1961–2 C.B. 171.

76.85 Flanged couplings and adapters. Flanged couplings and adapters that are designed, advertised, and sold by the manufacturer for use with hoses that transfer liquid, gaseous, or dry cargo from truck and semitrailer tank bodies, and drilled with holes at the time of sale to meet truck industry spacing standards, are taxable parts or accesories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–180, 1976–1 C.B. 340.

76.86 Flooring; laminated wood. Laminated wood flooring planks sold with standard lumber dressing for use in automobile truck, truck trailer, and semitrailer bodies and for nonautomotive uses are materials of a general use and are not taxable parts or accessories. However, planks sold after being cut and milled to specifications that are to the exact or approximate dimensions of one or more automobile truck bodies are floors in knockdown condition and are taxable. Rev. Rul. 64–261 superseded. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–478, 1976–2 C.B. 338.

76.87 Flooring; steel over wood. Original or replacement installation of protective steel flooring to cover existing wooden floors in trucks or truck-trailers and consisting of sheet plates drilled for bolting and either cut or trimmed to form a partial floor covering, or welded to completely cover the floor whether or not cut or trimmed, are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–417, 1975–2 C.B. 425.

76.88 Foldaway camper steps. Foldaway camper steps designed to be attached to a pickup truck chassis upon which is mounted a camper coach or "slide-in cabin" are automotive parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 70–380, 1970–2 C.B. 265.

76.89 Fuel-air mixer. The tax on automobile parts or accessories does not apply to a fuel-air mixer, designed and sold for incorporation in various types of carburetion systems which may be used on internal combustion engines to permit the engines to use liquefied petroleum gas or natural gas instead of gasoline. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–111, 1965–1 C.B. 461.

76.90 Fuel delivery device. A device designed to be attached to existing equipment on fuel delivery trucks to control fuel delivery and the imprinting of delivery tickets is an automotive part or accessory. Distinguished by Rev. Rul. 78–18. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–484, 1971–2 C.B. 365.

76.91 Fuel tank; used tank and extension. A motor freight hauling company that adds an extension to and combines other articles with a used 100-gallon fuel tank to produce a 150–gallon fuel tank, which when attached to the truck tractor adds to its utility, is liable for manufacturers tax on parts or accessories imposed by section 4061(b). §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 79–37, 1979–1 C.B. 341.

76.92 Further manufacture; credits and refunds. A manufacturer of a part or accessory subject to tax may not claim a credit or refund of tax when the manufacturer sells the article tax-paid and a subsequent purchaser uses it in further manufacture. Only the person who uses the article in further manufacture is entitled to claim the credit or refund. §§48.4061(b)–1, 48.4221–2, 48.6416(b)–3. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 82–14, 1982–1 C.B. 210.

76.93 Generator commutators. The tax on parts or accessories applies to sales of generator commutators which have reached such a stage of manufacture that they are known as commutators, although further machining is required; however, such commutators may be sold tax-free to purchasers who perform the finishing operations provided the requirements relating to tax-free sales and registration are met. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 60–125, 1960–1 C.B. 417.

76.94 Glider. Gliders which are primarily used to repair, replace, or serve as component parts of automobile truck chassis are subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–210, 1963–2 C.B. 497.

76.95 Glider kits; replacement engines and salvage parts. The value of owner-supplied replacement engines sent to a service company, either installed in the owner's old trucks or separately, and used by the service company in fabricating new trucks from the old is not excludible from the manufacturers tax on new trucks. However, the value of salvaged parts from the owner's old trucks combined with glider kits to fabricate new trucks is excludible from the manufacturers tax under section 4216. Clarified by Rev. Rul. 83–149. §48.4061(a)–1. (Sec. 4061, 4216; '54 Code.)

Rev. Rul. 79–36, 1979–1 C.B. 336.

76.96 Glider kits; truck-tractor reassembled. The manufacturers tax applies to the assembly of a truck-tractor by a company for its own use by combining new parts from a glider kit with salvaged parts from the original truck-tractor removed from its own fleet. The company is entitled to claim a credit or refund for taxes paid on any unused parts or accessories purchased and used as material in the manufacture of the vehicle. §§48.4061(a)–1, 48.4218–1, 48.4218–5. (Secs. 4061, 4216, 4218; '54 Code.)

Rev. Rul. 71–584, 1971–2 C.B. 358.

76.97 Grain loader-unloader. A self-powered and self-contained grain or feed loader-unloader which may be operated in various places, as well as in trucks and trailers, is an article susceptible of general use and not an automotive part or accessory. Similarly, a one-wheel trailer which merely serves as a mounting for the loader-unloader is not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 58–332, 1958–1 C.B. 401.

76.98 Grease seal kits. Grease seal kits primarily designed for use on rear axles of automobile trucks are subject to tax where the kits contain a part or accessory for automobile truck chassis as distinguished from an article susceptible of general use. Separate sales of the parts, except the steel flange, are not subject to tax. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 166, 1953–2 C.B. 422.

76.99 Hoists; hydraulic. Sales of heavy-duty hydraulic hoists designed for use with taxable dump trucks, even though, due to their lifting capacity, they may be used largely in off-highway operations, are subject to tax. However, no tax applies to the sale of such hoists for use in the further manufacture of another article. Further, if the purchaser uses the hoist in the further manufacture of a nontaxable article, no tax applies to the subsequent sale or use of the article including the hoist. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–211, 1963–2 C.B. 498.

76.100 Hoist compatible with dump truck body. A hoist sold with a dump truck body to a dealer who stated on his purchase order that the hoist was being purchased for resale from his parts inventory and would not be combined or assembled with the body is subject only to the tax on parts or accessories. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–213, 1973–1 C.B. 426.

76.101 Hoist for trash containers. Hoists specially designed to be attached to taxable truck chassis for use with exempt roll-off detachable trash containers do not qualify for exemption from the tax on truck chassis or parts or accessories. §142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev Rul. 74–263, 1974–1 C.B. 311.

76.102 Horticultural vehicle with mounted boom. A self-propelled four-wheel vehicle upon which is mounted a boom with a work platform attached designed for use in orchards by workers in pruning trees and in performing other horticultural operations is not an automobile truck or trailer chassis designed for highway use.

Further, the boom is not a part or accessory. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–381, 1968–2 C.B. 491.

76.103 Hoses; various lengths. The applicability of the manufacturers tax on parts or accessories to sales of various hoses, attached or unattached, in long bulk ("factory"), specific cut lengths, and specific cut lengths with couplings. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–512, 1971–2 C.B. 366.

76.104 Hydraulic cylinders. Sales of single and double action hydraulic cylinders of various diameters and stroke lengths manufactured according to customer specifications and used primarily in farm machinery, construction, and material handling devices are not subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–352, 1975–2 C.B. 425.

76.105 Hydraulic cylinders. Hydraulic telescopic cylinders that have general application for use with dump trucks, forklifts, and various mining articles are not taxable. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 78–9, 1978–1 C.B. 348.

76.106 Ignition cable sets. Ignition cable sets sold commercially for use in repairing ignition systems of taxable truck engines are taxable parts or accessories and the packager of the sets is the manufacturer. Rev. Rul. 65–74 superseded. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–561, 1972–2 C.B. 548.

76.107 Imports. Various imported articles designed to be attached to or used in connection with a particular taxable motor vehicle are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–151, 1963–2 C.B. 486.

76.108 Interior facilities; post office buses. Interior mail handling and comfort facilities in highway post office buses are includible in determining the sale price and are subject to the tax on parts and accessories when sold separately. §§48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–198, 1968–1 C.B. 459.

76.109 Jacks. A lifting jack which is included as original equipment for a vehicle when the vehicle is sold by the manufacturer is deemed an accessory and is includible in the basis of the vehicle. Classes of jacks that are taxable when sold separately by the manufacturer are listed. S.T. 941 clarified. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 21, 1953–1 C.B. 462.

76.110 Jacks. Lifting jacks specially designed for use in mounting and dismounting a slide-in cabin on or off a pickup automobile truck are not subject to tax. Rev. Rul. 64–139 revoked. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 66–164, 1966–1 C.B. 253.

76.111 License holders; flare kits. License holders, designed to be mounted on the outside of automotive vehicles to display a license, registration, or inspection form, are taxable parts or accessories. However, reflector flare kits and kerosene and fuse flare kits designed as warning devices to be placed on the ground in front of, alongside of, or in back of vehicles stopped on the highway are not subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–52, 1965–1 C.B. 459.

76.112 Lift device; hydraulic. The manufacturers tax imposed on parts or accessories does not apply to a hydraulically operated lift device that is primarily used to lift persons confined to wheelchairs into van–type passenger vehicles. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–23, 1973–1 C.B. 428.

76.113 Lift device; hydraulic. A hydraulic lift device to be mounted on a pickup truck or flatbed trailer for purposes unrelated to the vehicle is not subject to the manufacturers tax on parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–84, 1973–1 C.B. 429.

76.114 Light-duty truck; simultaneous retail purchase of part. The exemption provided by section 4063(e) applies to the manufacturer's retail sale of a part or accessory to a customer for installation on a light duty vehicle simultaneously purchased by the customer from another vendor. Rev. Rul. 81–130 amplified. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 82–19, 1982–1 C.B. 169.

76.115 Livestock-loading chute. A manufacturer's sale of a portable livestock-loading chute carried by a truck and designed for loading and unloading livestock is subject to the tax on parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–108, 1973–1 C.B. 429.

76.116 Load carrying scale. Load carrying scales installed on highway trucks and trailers to give the vehicle operator the approximate weight of his load are taxable parts or accessories. (Sec. 4061, '54 Code.)

Rev. Rul. 59–193, 1959–1 C.B. 311.

76.117 Loading and unloading cranes. Cranes of the mast and boom type which (1) measure 25 feet or less in extended horizontal reach, from the center line of the mast, without readily removable extensions, and (2) can be mounted on trucks for use in loading or unloading such trucks, will be presumed to be articles that are designed and primarily used for loading and unloading such trucks, and the tax would apply to such cranes. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–88, 1975–1 C.B. 341.

76.118 Loading and unloading devices. The tax on automobile bodies and chassis applies to the total price when devices for loading and unloading feed, grain, agricultural limestone, etc., are sold as integral parts of or on or in connection with taxable bodies. Separate sales of these loading and unloading devices are subject to the tax on parts or accessories. Amplified by Rev. Rul. 68–51. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–2, 1963–1 C.B. 192.

76.119 Loading and unloading devices. The tax applies to the sales of log and concrete block loading and unloading devices which are designed to be attached to or used in connection with an automobile truck chassis to add to its utility. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–236, 1963–2 C.B. 499.

76.120 Loading and unloading devices. Cranes of the mast and boom type designed to be attached to motor vehicle articles of the type enumerated in section 4061(a) to load and unload such vehicles are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–156, 1965–1 C.B. 464.

76.121 Loading and unloading devices; hay. A dump truck body specially designed and equipped to haul and stack hay and optional re-loading equipment and side extensions increasing the load capacity, whether purchased with the body or separately, are exempt from tax; however, steel sides, tailgate, and folding cattle racks are not exempt. §48.4061(a)–1. (Sec. 4061, 4063; '54 Code.)

Rev. Rul. 76–254, 1976–2 C.B. 332.

76.122 Lock for semitrailer chassis. A lock designed to be attached to and used primarily with semitrailer chassis to prevent the theft of such articles and their cargo when parked in various locations is an automotive part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–319, 1971–2 C.B. 364.

76.123 Manhole covers. Where an automobile truck tank and trailer tank body manufacturer sells manhole covers on or in connection with tank bodies, the tax imposed by section 4061(a)(1) attaches to the entire selling price. Where the covers are sold separately, tax imposed by section 4061(b) attaches to the price for which the covers are sold. Supplemented to provide that the above is equally applicable to sales of complete manhole cover assemblies and dust covers. (Sec. 4061, '54 Code.)

Rev. Rul. 59–46, 1959–1 C.B. 306; Rev. Rul. 59–289, 1959–2 C.B. 251.

76.124 Manufactured by State convict labor. Sales by State prison authorities of taxable parts or accessories that are manufactured by State convict labor are subject to tax. S.M. 3300 superseded. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 68–508, 1968–2 C.B. 498.

76.125 Meat tracking system. An overhead meat tracking system designed to be attached to a truck body or truck trailer or semitrailer body to transport hanging meat from one location to another is subject to the manufacturers tax on parts and accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–387, 1973–2 C.B. 354.

76.126 Mechanics trays. Sales of so-called mechanics trays, designed and primarily adapted for use as articles of garage or service station equipment, rather than as parts or accessories for particular vehicles, are not subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 59–180, 1959–1 C.B. 310.

76.127 Mileage metering device. Sales of metering devices primarily used on trucks, truck trailers, buses, etc. to register mileage are subject to tax. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 67–26, 1967–1 C.B. 299.

76.128 Mobile furnace vacuum cleaner filter bags, etc. A housing which is designed to be mounted on a truck chassis to enclose a so-called mobile furnace vacuum cleaner apparatus is considered to be a taxable automobile truck body. However, the canvas filter bags, blower motor, fittings, and hoses which are parts of the furnace vacuum cleaner are not considered to be parts or accessories. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 62–218, 1962–2 C.B. 235.

76.129 Mobile test stand. The tax on motor vehicle articles does not apply to the trailer chassis for an article referred to as a mobile test stand designed to be used at Air Force bases. The equipment mounted on the trailer chassis is not subject to the tax on automotive parts or accessories. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 67–20, 1967–1 C.B. 294.

76.130 Mobile transceivers. Mobile transceivers which are designed for two-way communications between mobile and fixed or mobile sta-

tions are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 64–311, 1964–2 C.B. 417.

76.131 Multi-purpose hydraulic truck loader. The tax on parts and accessories applies to the sale by the manufacturer of a so-called multi-purpose hydraulic truck loader which is designed to be mounted on a standard highway-type dump truck chassis to add to its utility. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 64–106, 1964–1 (Part 1) C.B. 370.

76.132 Oil and grease seals. Oil and grease seals which are designed for a variety of uses and which are not primarily used in connection with taxable motor vehicles are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 63–92, 1963–1 C.B. 212.

76.133 Oil filters. Certain oil filters designed to be attached to and used primarily in connection with off-highway vehicles and industrial equipment are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 63–185, 1963–2 C.B. 493.

76.134 Outside rear-view mirrors. Certain outside rear-view mirrors designed for two-screw mounting on a door or fender and so-called "trailer haul" mirrors are parts or accessories for passenger automobiles and are not subject to tax. However, "west coast" mirrors, "junior west coast" mirrors, various mirrors with a single extendable arm, and convex wide mirrors are not ordinarily used with passenger vehicles and are taxable as truck parts, irrespective of the fact that some of these mirrors are used on certain types of heavy duty passenger automobiles. Modified to provide that certain of these mirrors having viewing areas of 70 square inches or less, or having a diameter of ¾ inches or less, are not truck parts. Amplified by Rev. Rul. 76–313. §48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 68–382, 1968–2 C.B. 495; Rev. Rul. 71–509, 1971–2 C.B. 361.

76.135 Outside rear-view mirrors. Outside rear-view 4 by 5 inch rectangular convex mirrors and west coast rear-view combination mirrors, consisting of a flat glass mirror and the rectangular convex mirror in separate frames but mounted in the same head having a total viewing area of more than 70 square inches, are taxable parts or accessories; however, junior west coast combination mirrors having a total viewing area of 70 square inches or less are not subject to tax. Rev. Rul. 71–509 amplified. §48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 76–313, 1976–2 C.B. 337.

76.136 Overhang lights; bulb kits. Overhang lights designed as red warning lights for overhanging loads, and bulb kits designed to carry automotive sealed-beam replacement lamps and spare bulbs for emergency use primarily with trucks and similar vehicles are taxable parts or accessories. §48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 72–426, 1972–2 C.B. 547.

76.137 Packaging service. Where automobile parts are sold by the manufacturer to a company performing a packaging service and repurchased by the manufacturer's end-products division in packaged form for distribution to the trade, the tax applies to the sale of the packaged parts by the end-products division based on the sales price. (Secs. 4061, 4216; '54 Code.)
Rev. Rul. 56–376, 1956–2 C.B. 795.

76.138 Paint striping equipment. Sales, by the manufacturer, of certain paint striping equipment units that are mounted on tax-paid truck chassis are subject to the tax imposed by section 4061(a)(1), but amounts charged for equipment that does not contribute to the highway transportation function are not part of the taxable sales price. Rev. Rul. 58–214 obsoleted. §48.4061(a)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 80–237, 1980–2 C.B. 306.

76.139 Pickup truck; camper curtain. A plastic curtain designed to be used with a taxable rigid plastic top cover of a pickup truck to provide camping or sleeping accommodations comes within the exemption provided by section 4063(a)(1). Rev. Rul. 72–157 amplified. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 75–204, 1975–1 C.B. 341.

76.140 Pickup truck top cover and camper canvas. A one-piece cover designed for use with a pickup truck is subject to the tax on automotive parts or accessories, but a "camper canvas" attached to the top cover and sides of the pickup for camping accommodations is exempt. Where the top cover and a camper canvas are sold in combination, the tax applies only to the top cover. If the two articles are sold for a single price the tax applies to the portion of the sales price reasonably attributable to the top cover. Amplified by Rev. Rul. 75–204. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 72–157, 1972–1 C.B. 335.

76.141 Pistons. Pistons requiring only slight grinding to insure perfect fit in a cylinder are taxable parts or accessories, and tax applies to the sale by the manufacturer thereof; the person who further machines and finishes rough piston castings or partially machined pistons is subject to tax on his sale thereof. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 68–572, 1968–2 C.B. 501.

76.142 Platform ramp hoist units. Platform ramp hoist units mounted on taxable truck chassis are taxable truck bodies; the hydraulic hoist, winch, approach plate and cab protector, components of the unit, are taxable parts or accessories. When sold on or in connection with the taxable platform body they are includible in the tax base. When sold separately they are subject to tax under section 4061(b). §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 69–321, 1969–1 C.B. 280.

76.143 Portable fuel tanks; transfer pumps. Portable fuel tanks designed to be placed on the beds of pickup trucks and used to haul fuel to farm equipment in the field and transfer pumps used primarily in connection with fuel service tanks are not taxable parts or accessories. Rev. Ruls. 73–443 and 75–274 revoked. Distinguished by Rev. Rul. 80–131. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 79–309, 1979–2 C.B. 374.

76.144 Portable tool or equipment chests. Metal portable chests designed and advertised principally for use in transporting tools or equipment on pickup trucks are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 69–403, 1969–2 C.B. 203.

76.145 Portable tote trays. Tote trays for holding small tools and parts that, by their measurements, fit inside taxable truck tool chests but are sold separately by the tool chest manufacturer for a variety of uses mainly not connected with motor vehicles are not taxable parts or accessories. However, trays sold by the manufacturer with a taxable tool chest are a part of the chest. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 77–173, 1977–1 C.B. 333.

76.146 Power take-off systems. Power take-off systems designed to operate taxable bodies or equipment are taxable parts or accessories; systems designed to operate nontaxable equipment are nontaxable; and systems designed to operate both taxable and nontaxable equipment are not taxable if primarily designed to operate nontaxable equipment. Rev. Ruls. 58–569 and 59–288 modified. Amplified by Rev. Rul. 77–103. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 74–47, 1974–1 C.B. 307.

76.147 Power take-off systems; components. Sales by manufacturers of basic assembly kits that are used as components of power take-off systems on trucks but that are suitable for use and ordinarily are used with passenger vehicles are exempt from the tax on automotive parts or accessories. However, adapter accessory kits only designed for use to install the basic assembly kits on trucks, and kits composed of both the basic assembly and adapter kits are subject to the tax. The liability of manufacturers, distributors, retailers, and truck operators for the tax is discussed for situations in which both the basic assembly and adapter kits are sold to one purchaser. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 77–172, 1977–1 C.B. 331.

76.148 Prefabricated truck body frames. Certain kits, known as prefabricated truck body frames, from which truck bodies may be constructed by assembling the frame components and adding certain materials, are taxable parts or accessories. The person who purchases such kits and produces truck bodies by adding panels, floors, etc., is considered to be the manufacturer of complete truck bodies and is liable for the tax on their sale or use. (Sec. 4061, '54 Code.)
Rev. Rul. 59–11, 1959–1 C.B. 304.

76.149 Preformed armature coils. Preformed armature coils that are susceptible of use in a variety of industrial and automotive applications and are sold for use in rebuilding used armatures are not taxable parts or accessories. Further, under section 4063(c), the rebuilt armatures are not subject to tax. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 78–19, 1978–1 C.B. 350.

76.150 Racks, brackets, and shelves attached to truck bodies. Racks attached to the rear of utility truck bodies to carry acetylene containers, brackets attached to the inside of such bodies to carry shovels and similar tools, and shelves installed inside the truck bodies to carry small tools are articles designed to be attached to and used with automobile truck bodies and, as such, are automotive parts or accessories subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 77–203, 1977–1 C.B. 334.

76.151 Racks for delivery trucks. Racks which are custom-made to fit bodies of delivery trucks for the purpose of holding trays for bread or other articles are taxable parts and accessories. Modified by Rev. Rul. 80–273. §316.55.(Sec. 3403, '39 Code; Sec. 4061, '54 Code.)
Rev. Rul. 87, 1953–1 C.B. 464.

76.152 Racks for pickup trucks. Sales of certain kits containing components for constructing racks to fit the bodies of pickup trucks are subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 69–323, 1969–1 C.B. 282.

76.153 Racks with endgates for pickup trucks. Racks, with endgates, designed to slide into or to be fastened to the body of pickup trucks are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 69–84, 1969–1 C.B. 282.

76.154 Radiator cores. Radiator cores which are primarily designed for use on taxable motor

vehicles are taxable parts or accessories. Effective on or after June 1, 1958. (Sec. 4061, '54 Code.)

Rev. Rul. 58–147, 1958–1 C.B. 396.

76.155 Radiator guards. Radiator guards designed to be mounted on a truck chassis to protect the truck's radiator from damage are subject to the manufacturers tax on parts and accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–388, 1973–2 C.B. 354.

76.156 Railroad track guide wheels for highway vehicles. The manufacturers excise tax does not apply to a device that enables rubber-tired vehicles to move on railroad tracks. Rev. Rul. 63–186 revoked. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 82–52, 1982–1 C.B. 168.

76.157 Ramps. Sales of pull-out self-storing ramps, walk ramps, and electronic van ramps designed to be attached to or to be primarily used in loading and unloading trucks are subject to the tax on parts and accessories. Modified to provide that the tax will not apply to sales made prior to November 6, 1972, of walk ramps and electronic van ramps. §§48.4061(b)–2, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 72–534, 1972–2 C.B. 552; Rev. Rul. 73–261, 1973–1 C.B. 432.

76.158 Ratchet tie down system. A removable ratchet type tie down system designed for use, and primarily used, in securing loads on trucks, trailers, and semitrailers is a taxable part or accessory. Distinguished by Rev. Rul. 77–389. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–273, 1975–2 C.B. 423.

76.159 Ratchet tie down system; replacement straps. A ratchet tie down system designed to be attached to and primarily used in securing loads on trucks, trailers, and semitrailers, and replacement straps that are sold separately, are taxable parts or accessories. Distinguished and modified by Rev. Rul. 77–389. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–33, 1974–1 C.B. 306.

76.160 Rear assemblies; milk tank trucks. Rear assemblies for milk tank trucks are parts or accessories of truck bodies and are subject to tax. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 180, 1953–2 C.B. 423.

76.161 Recording data device. Articles which are designed and advertised for use with taxable automotive vehicles for recording on wax-coated, calibrated disks certain information about the operation of these vehicles are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–168, 1965–1 C.B. 466.

76.162 Reel locks. Sales of "reel locks," devices used to secure cable reels that are carried on spindle bars mounted on utility trucks and trailers, are subject to the tax imposed on parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–100, 1974–1 C.B. 308.

76.163 Reels; hose and cable-carrying; manual and electric; conversion kits. A manufacturer's sales of described manual and electric rewind hose and cable-carrying reels, and the conversion kits to transform manual rewind to electric, are taxable as automotive parts and accessories when designed for and primarily used with fuel dispensing hoses on taxable tank bodies. The tax does not apply to sales of such articles designed for handling hoses and cables on nontaxable fire trucks. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 73–290, 1973–2 C.B. 353.

76.164 Refrigeration units. Sales by the manufacturer, producer, or importer of refrigeration units designed to be installed in taxable truck or trailer bodies are not subject to the tax imposed by section 4061(b)(1). Further, that portion of the sale price of taxable truck or trailer bodies attributable to refrigeration units installed therein is to be excluded from the tax base in computing the tax imposed by section 4061(a)(1). Rev. Ruls. 63–160 revoked and 64–335 modified. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–136, 1968–1 C.B. 453.

76.165 Refrigeration units. Sales of certain refrigeration units and holdover plates and hangers therefor designed for use in refrigerating trucks or truck trailer bodies are not subject to the tax imposed by sections 4061(a) and 4061(b). Methods for allocating the amount representing the sale price of the refrigeration units to be excluded by the manufacturer in determining the tax base of truck or trailer bodies, are set forth. Rev. Rul. 63–23 is modified to the extent that it concludes that holdover plates and hangers, designed for use with one of the refrigeration units, are taxable automotive parts or accessories. Amplified to provide that additional parts other than equipment essential to the operations of such units are parts or accessories. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 69–392, 1969–2 C.B. 194; Rev. Rul. 70–212, 1970–1 C.B. 219.

76.166 Repair or replacement parts; off-highway vehicles. There is no provision of law or regulations which permits a manufacturer of taxable parts or accessories to sell such articles without incurring liability for tax even though sold for repair or replacement purposes on nontaxable off-highway vehicles. (Sec. 4061, '54 Code.)

Rev. Rul. 59–362, 1959–2 C.B. 255.

76.167 Replacement glass window for bus; cut to size by transit company. A transit company is liable for the tax on parts or accessories at the time it installs in one of its buses a replacement glass window which it produces from a larger block of window glass. §§48.4061(b)–2, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 67–311, 1967–2 C.B. 368.

76.168 Replacement of defective parts under warranty. Replacement parts furnished without charge by a truck manufacturer to its customers during the warranty period to replace defective parts are not taxable and, if the parts are not of its own manufacture, may be purchased tax free. Such parts furnished at a reduced price are taxable based on a constructive price for retail sales. Replacement parts used to replace defective parts, within the normal warranty period, in trucks retained for use by the manufacturer are not taxable. However, parts used after the warranty period are subject to tax. §§48.4061(b)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 75–272, 1975–2 C.B. 421.

76.169 Resale of articles purchased tax free for further manufacture. A company that purchases automotive parts or accessories tax free for further manufacture, but that sells some of these articles not used, may compute the tax on its resale of an obsolete model of a particlar article using the resale price and may separately elect to compute the tax on its resale of a current model of the same article using its purchase price. §48.4061(b)–1. (Secs. 4061, 4223; '54 Code.)

Rev. Rul. 78–206, 1978–1 C.B. 359.

76.170 Resale of taxable articles; first retail sale of light-duty truck; registration. Guidelines are provided whereby manufacturers of automotive parts or accessories and purchasers of such articles may register to sell and purchase taxable articles tax–free for resale with the first retail sales of light-duty trucks. (Sec. 601.402, S.P.R.; Sec. 4063, '54 Code.)

Rev. Proc. 80–9, 1980–1 C.B. 593.

76.171 Research expenses. Payment received by a manufacturer pursuant to a contract with a customer for producing an experimental model brake assembly is not taxable where the amount received is compensation for research and development rather than the sale price of the article. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)

Rev. Rul. 248, 1953–2 C.B. 424.

76.172 Restoration of trucks damaged in transit. Where a manufacturer of automobile truck bodies uses parts of his own manufacture to restore truck bodies damaged while in the possession of a common carrier prior to their sale or use, for which the carrier indemnifies the manufacturer, no tax is incurred under section 4061(b) with respect to the indemnity payment. Further, since the restoration of the damaged bodies constitutes a continuation of the manufacturing process, rather than repair, the manufacturer incurs no liability under section 4218(c). §48.4061(b)–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 60–197, 1960–1 C.B. 415.

76.173 Revolution counter. A device called a revolution counter, designed to register the speed and revolutions of a concrete mixer mounted on a highway-type truck chassis, is a taxable part or accessory. §48.4061(b)–1. (Sec. 4601, '54 Code.)

Rev. Rul. 67–57, 1967–1 C.B. 299.

76.174 Roller bearing stud assemblies. Roller bearing stud assemblies which are primarily used as component parts in steering gear mechanisms for taxable automotive vehicles are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–177, 1963–2 C.B. 491.

76.175 Rotary brooms and snowplow blades; lifting mechanisms. Rotary brooms and snowplow blades designed to be mounted on trucks are not subject to the manufacturers tax, but lifting mechanisms permanently mounted on trucks and designed for use with the rotary brooms and snowplows blades are subject to the tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 69–506, 1969–2 C.B. 203.

76.176 Rotary positive blowers. Rotary positive blowers used for the pneumatic conveying of bulk materials are subject to tax where combined with mounting kits or brackets that adapt them for use on taxable motor vehicles. Rev. Rul. 63–2 amplified. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–51, 1968–1 C.B. 462.

76.177 Rubber bushings. Multi-purpose rubber bushings which are considered to be articles of general use are not subject to tax. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 67–91, 1967–1 C.B. 300.

76.178 Rubber chock blocks. Rubber chock blocks designed for and primarily used in restraining the wheels of taxable motor vehicles are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–200, 1968–1 C.B. 466.

76.179 Rubber flaps. Rubber flaps designed for use on the rear of trucks, trailers, and buses to protect following vehicles from flying debris are

taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 68–201, 1968–1 C.B. 466.

76.180 Running board kits. Running board kits for pick up trucks and truck type vans, suitable for use interchangeably with passenger type vans and four wheel drive passenger type vehicles, and that are commonly and extensively used with passenger vehicles are not subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 78–380, 1978–2 C.B. 265.

76.181 Running gear assemblies. So-called running gear assemblies which are designed for use exclusively on house trailers to provide mobility are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 63–129, 1963–2 C.B. 482.

76.182 Safes. A safe designed primarily for use in trucks, taxis, etc., for the safe-keeping of money and other valuables is a taxable automobile accessory. (Sec. 4061, '54 Code.)
Rev. Rul. 56–516, 1956–2 C.B. 796.

76.183 Safety props; end-dumping truck and trailer bodies. Safety props designed primarily for use in connection with taxable truck and trailer end-dumping bodies to support the body in a raised position and prevent it from accidentally falling are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 76–553, 1976–2 C.B. 341.

76.184 Sales price; wholesale distributors. The price at which an automotive part or accessory is sold to an auto parts supply house that resells to consumers, garages, repair shops, and other supply houses is a wholesale distributor price for purposes of section 4216(b)(1) and (2). §§48.4061(b)–1, 48.4216(b)–2. (Secs. 4061, 4216; '54 Code.)
Rev. Rul. 79–344, 1979–2 C.B. 378.

76.185 Shielded spark plugs. Shielded spark plugs suitable for use on taxable jeeps and trucks are taxable parts or accessories even though sold for use on tanks, aircraft, or other nontaxable articles. §316.55. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)
Rev. Rul. 193, 1953–2 C.B. 424.

76.186 Shock absorbers. The sale or use of two types of shock absorbers designed for use on taxable truck chassis but also used commonly and extensively on certain station wagons and self-propelled mobile homes is exempt from tax. §48.4061(b)–1. (Sec. 4061, '54 Code.)
Rev. Rul. 72–614, 1972–2 C.B. 549.

76.187 Single tree; dollies, longitudinal load beams; components for house mover. The separate sale of a single tree and dollies, components for a house mover designed to be used with a highway-type truck-tractor for transporting property (houses) from place to place, is subject to tax on automobile parts or accessories; however, no tax applies to separate sales of longitudinal load beams which are used in connection with the house mover. Where the house mover and the component parts are sold as a unit, such sale is considered a sale of a semitrailer chassis subject to the tax on motor vehicle articles. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 64–112, 1964–1 (Part 1) C.B. 366.

76.188 Six-wheel attachment. A six-wheel attachment designed for extending the frame of an automobile truck chassis is subject to the manufacturers tax. S.T. 736 superseded. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 70–99, 1970–1 C.B. 224.

76.189 Sleeper cabs. An aluminum sleeper cab designed for permanent installation on a heavy-duty long distance hauling automobile truck chassis or highway tractor, with access through the rear cab window, to provide sleeping quarters for the vehicle driver, does not qualify for exemption as living quarters or camping accomodations under section 4063(a)(1). Distinguished by Rev. Rul. 75–546. Rev. Rul. 64–140 superseded. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 75–545, 1975–2 C.B. 427.

76.190 Sleeper unit for pickup truck. A fiberglass sleeper unit designed for installation on a pickup truck, with sole access through the rear cab window opening, and held out by the manufacturer for use as sleeping quarters for a hunter, fisherman, or other sportsman qualifies for exemption as a camping accommodation within the meaning of section 4063(a)(1). Rev. Rul. 75–545 distinguished. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 75–546, 1975–2 C.B. 428.

76.191 Snowplow unit. The detachable blade assembly components of a snowplow unit designed to be mounted on a taxable truck are not taxable automotive parts or accessories. However, the mounting and lifting mechanism permanently installed on the truck, the power take-off system that operates the lifting mechanism, and their related components are parts or accessories subject to tax. Rev. Ruls. 63–261 superseded and 74–47 amplified. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 77–103, 1977–1 C.B. 329.

76.192 Spark intensifiers. Spark intensifiers designed to be attached to and used primarily in connection with taxable motor vehicle articles are parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 64–43, 1964–1 (Part 1) C.B. 369.

76.193 Spark plug terminal protectors. Spark plug terminal protectors designed to be attached to and primarily used in connection with taxable motor vehicle articles are taxable parts or accessories; not applicable to sales made prior to March 1, 1964. Rev. Rul. 282 revoked. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 64–35, 1964–1 (Part 1) C.B. 377.

76.194 Spark plugs; original equipment on imported motorcycles and motor scooters. The tax does not apply to the spark plugs that are original equipment on imported motorcycles and motor scooters sold by the importer; the tax on tires and tubes does apply to the original equipment tires and tubes. Rev. Rul. 67–413 superseded. §§48.4061(b)–1, 142.3–1. (Secs. 4061, 4071; '54 Code.)
Rev. Rul. 73–215, 1973–1 C.B. 434.

76.195 "Special" oil seals. "Special" oil seals which are so constructed as to be used primarily in connection with taxable motor vehicle articles are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 65–51, 1965–1 C.B. 458.

76.196 Spotting device; bumper attachment. A device designed to be attached to nontaxable yard tractors for spotting dollies in truck yards and freight terminals is not a part or accessory subject to the manufacturers tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 73–168, 1973–1 C.B. 430.

76.197 Spreading device; dump truck attachment. A self-feeding spreading device designed to be attached to a standard dump truck body to be used for spreading granular materials on highways is not a taxable part or accessory, but the truck body sold with the device attached is subject to the tax on truck bodies. Modified by Rev. Rul. 76–506. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 72–479, 1972–2 C.B. 544.

76.198 Spreading device; ice and snow control vehicles. No tax attaches to that part of the selling price of hopper and conveyor systems, mounted on ice and snow control vehicles, that is attributable to the distributor mechanism that spreads the ice and snow control material. Rev. Ruls. 165 revoked and 72–479 modified. §48.4061(a)–1. (Sec. 4061 '54 Code.)
Rev. Rul. 76–506, 1976–2 C.B. 334.

76.199 Spring leaves; assembly, replacement, or renovation. Examples illustrate the manufacturers excise tax liability of a company in the business of repairing and replacing automotive springs on customer-owned highway trucks. §§48.4061(b)–1, 48.4218–1, 146.1–1. (Secs. 4061, 4063, 4218, 6416; '54 Code.)
Rev. Rul. 80–290, 1980–2 C.B. 310.

76.200 Spring leaves; automobile spring shop. Certain operations performed by an automobile spring shop on automobile spring leaves constitute further manufacture of the leaves; the spring shop incurs liability for the tax on parts or accessories with respect to these leaves produced on or after January 1, 1964, for immediate installation. §§48.4061(b)–2, 148.1–3. (Secs. 4061, 4221; '54 Code.)
Rev. Rul. 65–150, 1965–1 C.B. 462.

76.201 Spring stabilizers. A so-called spring stabilizer, which is primarily designed and adapted for use on taxable coil springs as a spacer or expander, is a taxable part or accessory. Effective on or after May 1, 1959. (Sec. 4061, '54 Code.)
Rev. Rul. 59–112, 1959–1 C.B. 307.

76.202 Stabilizing jacks. Jacks used to stabilize trucks, truck trailers, and semitrailers and prevent tilting during loading and unloading operations are taxable parts or accessories. Distinguished by Rev. Rul. 76–117. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 70–213, 1970–1 C.B. 224.

76.203 Stabilizing jacks. Retractable stabilizing or supporting jacks that are designed to be permanently attached to truck chassis or bodies to be used in connection with nontaxable equipment mounted on a vehicle, rather than in connection with the transportation function of the vehicle, are not subject to tax. Rev. Ruls. 61–98 revoked and 70–213 distinguished. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 76–117, 1976–1 C.B. 338.

76.204 Standard lengths of window channels. Standard lengths of window channels, primarily designed and adapted for use on taxable motor vehicle articles, may be subject to the tax on automobile parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 67–464, 1967–2 C.B. 369.

76.205 Standby fuel oil heaters; highway post office buses. Standby fuel oil heaters which are designed for use in highway post office buses are subject to the tax on parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)
Rev. Rul. 66–351, 1966–2 C.B. 470.

76.206 Street light tower truck. A hydraulic tower and related articles which are designed to be mounted on a street light tower truck are not automobile parts or accessories. However, a transmission power take-off which is used to operate the tower is considered to be an automobile part or accessory. Further, the sale by the manufacturer of a specially designed truck body to be used in conjunction with the tower is subject to tax. Modified by Rev. Rul. 74–47 with respect to

the taxability of power take-off systems. (Sec. 4061, '54 Code.)

Rev. Rul. 58–569, 1958–2 C.B. 767.

76.207 Streetsweepers. The tax imposed by section 4061 applies to three-wheel streetsweeper vehicles and streetsweeper vehicles consisting of chassis converted from automobile truck chasis when such vehicles are sold by the manufacturer. Items of equipment that primarily perform the nontransportation function of street cleaning are not subject to the tax. Rev. Rul. 63–191 modified and superseded. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 79–192, 1979–1 C.B. 340.

76.208 Tank body; accessorial equipment sold separately. The manufacturers tax imposed on automotive parts or accessories is applicable to separate sales of accessorial equipment described in Rev. Rul. 69–143 if the articles are designed for use or primarily used with taxable tank bodies or any other article enumerated in section 4061(a)(1). The tax will not be applicable to separate sales of such equipment prior to January 1, 1970. §§48.4061(b)–2, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 69–567, 1969–2 C.B. 204.

76.209 Tank body; accessory equipment installed by purchaser. A purchaser of a tax-paid bare tank body that installs accessory equipment of a type described in Rev. Rul. 69–143, primarily loading and unloading equipment, has not further manufactured the body and is not liable for the tax imposed by section 4061(a)(1) on resale or use of the body on or after October 4, 1978. Rev. Rev. Rul. 69–143 modified. §48.4061(a)–4. (Sec. 4061, 4063; '54 Code.)

Rev. Rul. 78–187, 1978–1 C.B. 347.

76.210 Tank truck liquid heaters. Self-contained heaters designed for use with tank trucks to maintain liquids at a desired temperature, that are used primarily with airport service and other nonhighway vehicles, are not subject to the tax on automotive parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–264, 1975–2 C.B. 422.

76.211 Tanks, bins, and mixing equipment. Certain portable tanks and bins, temporarily attached to trucks and used in preparing explosives at off-highway mining and construction sites, are not subject to the tax imposed by section 4061. Larger tanks and bins, permanently attached and partially used for transport, are taxable automobile truck bodies. Mixing equipment and stabilizing jacks used with either combination are not subject to the tax. Rev. Rul. 68–140 modified and superseded. §§48.4061(a)–1, 48.4221–2. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 79–191, 1979–1 C.B. 338.

76.212 Tarpaulins and related articles. Application of the manufacturers tax is explained with respect to sales of cargo control system parts and accessories for various uses that are billed on the same invoice separately and in combination with certain taxable and nontaxable tarpaulins. §§48.4061(b)–2, 48.4221–2, 48.6416(b)–3. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 79–341, 1979–2 C.B. 376.

76.213 Thermal drain valves. Flanged-type automatic thermal drain valves, that are designed for use on buses equipped with washrooms, are taxable automotive parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–251, 1968–1 C.B. 468.

76.214 Tire chains and repair links. Tire chains and cross-chain repair links therefor for use on trucks and buses are subject to the tax on parts or accessories but those for use on passenger automobiles are not subject to tax. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 69–553, 1969–2 C.B. 202.

76.215 Tire flaps. Tire flaps for truck tires with tubes are not taxable parts or accessories under section 4061(b); when sold with tire and tube assemblies, their weight is excluded for purposes of section 4071. §§48.4061(b)–1, 48.4071–2. (Secs. 4061, 4071; '54 Code.)

Rev. Rul. 67–231, 1967–2 C.B. 365.

76.216 Tire pressure monitoring device. A tire pressure monitoring device that is designed particularly for use on truck wheels to indicate low tire inflation and is not used commonly and extensively with passenger vehicles is subject to the tax imposed by section 4061(b)(1). §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–394, 1978–2 C.B. 264.

76.217 Tool boxes. A tool box sold with an automobile truck body by the manufacturer, regardless of whether the tool box is designated as a part of or affixed to such body, is subject to tax. Further, separate sales of tool boxes primarily designed or adapted for use on or in connection with motor vehicle articles are subject to tax. (Sec. 4061, '54 Code.)

Rev. Rul. 56–663, 1956–2 C.B. 800.

76.218 Tool kits. A manufacturer, producer, or importer of a particular make of automobile also sells kits containing tools, gauges, and related equipment designed especially for use in garages and repair shops for servicing and repairing these automobiles. Tool kits of this type are not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 65–11, 1965–1 C.B. 456.

76.219 Top for pickup truck; living quarters or camping. One-piece tops designed to be mounted on bodies of pickup trucks and containing special adaptations for use as living quarters or camping accommodations are not subject to the manufacturer's tax with respect to sales made on or after December 31, 1970. Rev. Rul. 67–232 revoked. §48.4061(b)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 72–55, 1972–1 C.B. 336.

76.220 Towing device. A single axle, two-wheel device designed for towing disabled vehicles behind a light truck is classified as a truck trailer chassis rather than as a taxable part or accessory. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 72–584, 1972–2 C.B. 546.

76.221 Towing device; mobile homes. An article designed to be clamped and bolted to a mobile home and coupled, with wheels off the ground, to the fifth-wheel of a truck-tracktor used to tow mobile homes over the highways to a homesite and then detached from the mobile home and towed away on its wheels is a taxable part or accessory. Rev. Rul. 73–593 distinguished. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–115, 1976–1 C.B. 337.

76.222 Towing equipment. Towing equipment, including car-dolly carrying bracket sets, towing slings, and towing hitches, designed for use in conjunction with wrecker-type towing vehicle are taxable parts or accessories. The method of determining the tax when such equipment is sold by the manufacturer in conjunction with tow truck bodies, wrecker cranes, and car dollies that are also manufactured, produced, or imported by the same company is set forth. §§48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–508, 1971–2 C.B. 359.

76.223 Traction mat sets. So-called traction mat sets, designed for use with and considered to be primarily used in connection with automobiles and trucks in providing traction on ice, snow, sand, or mud, are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 63–85, 1963–1 C.B. 211.

76.224 Trailer body repair panels. Steel body panels, manufactured as complete front, rear, side, or floor panels, used in the repair of specific used utility trailers having a gross weight of 10,000 pounds or less and not suitable for use, nor ordinarily used, with passenger automobiles are taxable automotive parts and accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–116, 1976–1 C.B. 337.

76.225 Transmissions; offhighway vehicles. Transmissions primarily designed and adapted for offhighway vehicles which perform heavy duty operations are not taxable parts or accessories. Sales of replacement parts which are usable only on these nontaxable transmissions are also exempt. (Sec. 4061, '54 Code.)

Rev. Rul. 58–361, 1958–2 C.B. 760.

76.226 Tree moving machinery. Tree moving machinery used in connection with a truck or trailer designed as a carrier for such machinery is not an automotive part or accessory, nor is the truck or trailer taxable. §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–570, 1968–2 C.B. 492.

76.227 Truck; frames, air bellows, and flat beds; refunds or credits. Specially designed supplemental frames permanently mounted on tax-paid truck chassis, and bellows installed on these frames and used to raise a flat bed for removal from the modified truck chassis, are taxable parts or accessories; the skeleton flat beds which when removed stand on four legs are bodies designed for highway use with the chassis, and sales of the flat beds and modified chassis are taxable under section 4061(a)(1). A credit or refund for tax paid on the original chassis is available on its use in the manufacture of the modified chassis. §§48.4061(a)–1, 48.4061(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 74–576, 1974–2 C.B. 349.

76.228 Truck; log carrying systems and optional equipment. Bunks, U-shaped steel cradles, designed to be used in tandem to support logs and mounted on a truck and trailer chassis, one bunk on each or both on the truck, are a log carrying system that is a body taxable under section 4061(a)(1). An individual bunk, and bolsters and weighing devices designed to be attached to and used with the body, when sold separately, are parts or accessories taxable under section 4061(b)(1). §§48.4061(a)–1, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 78–393, 1978–2 C.B. 262.

76.229 Truck; without engines. Sales by the manufacturer of motor vehicle articles consisting of automobile truck bodies and automobile truck chassis without engines are sales of complete truck bodies and of assemblies of automobile truck chassis parts. The tax on automobile truck bodies applies to sales of such bodies and the tax on automobile parts and accessories applies to sales of such assemblies of chassis parts. However, the assemblies of chassis parts may be sold tax-exempt for further manufacture. §§48.4061(a)–1, 48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 60–258, 1960–2 C.B. 296.

76.230 Truck cab heaters used in pleasure boats. Heaters designed for use in truck cabs and sold primarily for such purposes are taxable parts

or accessories when they are painted with marine paint and sold for use by owners of pleasure boats. The sale of such a heater for use in a pleasure boat, other than in the boat's manufacture, does not come within the exemption provided in section 4221(a)(1). §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–313, 1974–2 C.B. 351.

76.231 Truck/dock bumpers. A truck/dock bumper, a protective cushioning device designed for use in both automotive and nonautomotive applications, is not an automotive part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–186, 1971–1 C.B. 370.

76.232 Truck flooring; extruded aluminum sections. Extruded aluminum sections manufactured for use as flooring in trucks and truck trailers, although requiring additional processing before such use, are automotive parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 71–585, 1971–2 C.B. 367.

76.233 Truck parts comparable to automobile-truck interchangeable parts. A manufacturer of light trucks is not liable for manufacturers tax on the sale or use of its parts or accessories that are comparable to a competing manufacturer's nontaxable parts or accessories actually used interchangeably between the competing manufacturer's trucks and passenger vehicles. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 75–26, 1975–1 C.B. 339.

76.234 Truck top; all-purpose. All-purpose truck tops, designed to be mounted on pickup truck bodies, consisting of a sliding frame and a cover with vinyl windows and front and rear curtains, but containing no features that indicate special adaptations for camping accommodations or living quarters, do not qualify for exemption from tax on parts or accessories. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 73–544, 1973–2 C.B. 355.

76.235 Truck top; custom-made tarpaulins. Custom-made tarpaulins used to protect goods from the weather while in open storage or transit in an open vehicle, not designed to fit a particular truck or trailer body but suitable for other uses, are not automotive parts or accessories. A fitted tarpaulin designed for a particular open top truck or trailer is a taxable automotive part or accessory. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–441, 1975–2 C.B. 426.

76.236 Truck top; replacement. A replacement top for a truck, trailer, or semitrailer body, made and installed by cutting a sheet from a roll of aluminum to the length needed to replace the old cover, attaching it to the bows and top body rails, and turning the edges over the outside edge of the top body rail, is subject to tax. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–212, 1976–1 C.B. 340.

76.237 Truck universal interchange system. The components of a truck universal interchange system consisting of (1) releasable fastening devices that are bolted on the chassis frame rails to secure the body or equipment to be mounted, (2) a cab protection unit that is bolted to the chassis frame, (3) a demountable support frame that is attached to the body or equipment, and (4) detachable landing gear attached to the demountable frame for lifting and use as jacks for the body or equipment are parts or accessories taxable under section 4061(b)(1). §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 79–233, 1979–2 C.B. 373.

76.238 Unloading apparatus. A device which is designed to be permanently mounted on the rear of a truck for use in unloading concrete pipe from the truck is subject to tax on parts or accessories. (Sec. 4061, '54 Code.)

Rev. Rul. 59–131, 1959–1 C.B. 309.

76.239 Valves; outlet-flush and shut-off. Outlet-flush and shut-off or butterfly valves of various metals that are more than six inches in diameter and drilled to meet truck industry standards, and that are generally used in the manufacture and repair of various articles and not primarily in the manufacture, repair, etc., of trucks and semitrailer bodies, are not taxable parts or accessories. However, such valves that are six inches or less and designed to be attached to and primarily used with taxable truck and semitrailer tank bodies are subject to the tax. Rev. Rul. 72–18 modified to remove the conclusion that any such valves are taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 72–18, 1972–1 C.B. 335; Rev. Rul. 74–448, 1974–2 C.B. 351.

76.240 Warning alarm devices. Motor vehicle warning alarm safety devices that emit sounds signifying vehicles in motion and that are used on industrial and construction equipment as well as highway motor vehicles are articles of general use and not taxable parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 75–313, 1975–2 C.B. 424.

76.241 Waste container lifting unit; hydraulic. Hydraulic waste container lifting units which are designed to be attached to and used in connection with taxable automobile truck bodies are taxable parts or accessories. If the lifting units are sold by the manufacturer on or in connection with automobile truck bodies, the tax imposed by section 4061(a) applies to the total price for which the bodies and the lifting units are sold. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 60–196, 1960–1 C.B. 417.

76.242 Water pump bearings. Water pump bearing assemblies that have a multiplicity of uses and possess no unique characteristics of construction, design, or material indicating a use primarily in connection with taxable motor vehicle articles are not subject to the tax on parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 68–90, 1968–1 C.B. 463.

76.243 Wheels; replacement. Wheels designed and sold for use as replacement for chassis that are interchangeable with both truck and passenger model vehicles are not taxable parts or accessories. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 73–48, 1973–1 C.B. 427.

76.244 Winches. Winches primarily designed for use on or in connection with taxable motor vehicles are parts or accessories. Therefore, when these winches are sold by manufacturers of taxable motor vehicles as integral parts of, or in connection with vehicles, the tax applies to the total price including that part of the sales price attributable to the winches. Separate sales of these winches by the manufacturer are subject to the tax imposed by section 4061(b)(1) unless they are suitable for use and ordinarily used with a vehicle taxable under section 4061(a)(2) or a house trailer. §§48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 69–322, 1969–1 C.B. 281.

76.245 Winches; multi-purpose. Winches with no unique characteristics of construction or design that identify them as for use primarily in connection with taxable automotive vehicles, sold without accessories to adapt them for such use, are not parts or accessories. However, upon modification for use on taxable motor vehicles, winches of this type will become parts or accessories. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 76–507, 1976–2 C.B. 340.

76.246 Winches for boat trailers. When winches are sold by boat trailer manufacturers as integral parts of or on or in connection with the sale of taxable boat trailers, the tax applies to the total price for which the boat trailers, including the winches, are sold. Further, separate sales of these winches by the manufacturer thereof are subject to tax on parts and accessories. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 63–1, 1963–1 C.B. 191.

76.247 Wrecker bodies and cranes; light-duty trucks. The installation of a wrecker body and crane and the attachment of a light, mirrors, or a bumper by a company on a customer's truck chassis, having a gross vehicle weight of 10,000 pounds or less, is not further manufacture of the chassis for purposes of the tax imposed by section 4061(a)(1). Such body, crane, and other parts or accessories may no longer be purchased tax-free by the company, but a credit or refund may be allowed under section 6416(b)(2)(K) if the articles are sold in connection with the first retail sale of a light-duty truck. Rev. Rul. 73–342 obsoleted. Modified by Rev. Rul. 81–130. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 78–308, 1978–2 C.B. 259.

76.248 Wrecker cranes and car dollies. Wrecker cranes designed to be mounted on the chassis of tow trucks and car dollies used in connection with such cranes, which are sold by manufacturer on or in conjunction with automobile truck bodies as parts or accessories thereof, are taxable at the rate prescribed in section 4061(b), the automobile bodies at the rate prescribed in section 4061(a)(1). §§48.4061(a)–4, 48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 70–157, 1970–1 C.B. 223.

76.249 Wrecker cranes and fifth-wheel cranes. Wrecker cranes designed for use with towing or service vehicles, and a fifth-wheel crane designed for mounting on a truck-tractor, are taxable parts or accessories; effective October 1, 1965. §§48.4061(b)–2, 301.7805–1. (Secs. 4061, 7805; '54 Code.)

Rev. Rul. 65–166, 1965–1 C.B. 465.

Coal

77.1 Blend of surface–mined and underground–mined coal. Computation of the manufacturers tax on coal is illustrated for sales by the producer of surface-mined coal and underground-mined coal that are blended together during cleaning. §139.4121–1. (Sec. 4121, '54 Code.)

Rev. Rul. 80–125, 1980–1 C.B. 246.

77.2 Gross income from property. A separately stated "excise tax" that is received by a mine operator from the sale of coal to compensate the mine operator for excise tax it must pay under the Black Lung Benefits Act of 1977 is additional income includible in the operator's gross income from the property for purposes of the percentage depletion allowance. §139.4121–1. (Secs. 613, 4121, '54 code.)

Rev. Rul. 79–27, 1979–1 C.B. 217.

77.3 Sale price determination; freeze conditioning additive. In computing the taxable sale price of coal for purposes of the tax imposed by section 4121, a charge for the application of a freeze conditioning additive to the coal is includible. §§48.4121–1, 48.4216(a)–2. (Secs. 4121, 4216; '54 Code.)

Rev. Rul. 86–16, 1986–6 I.R.B. 24.

77.4 Tonnage determination; effect of moisture content. The excise tax on coal applies to the full amount of coal sold by the producer determined at the point of sale with no reduction for moisture content. §48.4121–1. (Sec. 4121, '54 Code.)

Rev. Rul. 82–222, 1982–2 C.B. 295.

77.5 Tonnage determination; effect of moisture content. The Service will allow a calculated reduction of the taxable weight of coal for the weight of excess moisture. Rev. Rul. 82–222 modified. §48.4121–1. (Sec. 4121, '54 Code.)

Rev. Rul. 86–96, 1986–32 I.R.B. 5.

77.6 Tonnage determination; raw coal. The excise tax on coal applies to the full tonnage of raw coal sold by a producer to a preparation plant operator with no reduction for extraneous materials subsequently removed. §139.4121–1. (Sec. 4121, '54 Code.)

Rev. Rul. 79–119, 1979–1 C.B. 350.

Exemptions

78.1 Agricultural commodity commission; State created. Exemption from the manufacturers taxes does not apply to a State-created agricultural commodity commission that operates in a manner similar to a nonprofit trade or business association and is not controlled by the State. (Sec. 4221, '54 Code.)

Rev. Rul. 71–485, 1971–2 C.B. 371.

78.2 Aircraft supplies; engaged in foreign trade. The exemption from tax for civil aircraft supplies is applicable to aircraft enroute to a foreign destination making intermediate stops in the U.S.; it is not applicable to aircraft flying within the U.S. carrying passengers bound for a foreign destination. §§48.4041–9, 48.4071–1, 48.4081–1, 48.4091–1, 145.4–1. (Secs. 4041, 4071, 4081, 4091, 4221; '54 Code.)

Rev. Rul. 69–259, 1969–1 C.B. 287.

78.3 Aircraft supplies; reciprocating countries. The list of countries that allow substantially reciprocal privileges for purposes of the exemption for supplies for civil aircraft of foreign registry is updated and restated. Rev. Ruls. 73–8, 73–208, 73–400, and 74–48 superseded. Modified by Rev. Ruls. 75–190, 75–398, and 75–526. §154.1–1. (Secs. 4041, 4221; '54 Code.)

Rev. Rul. 74–346, 1974–2 C.B. 361.

78.4 Aircraft supplies; reciprocating countries. Austria, Iran, Morocco, and Romania are added to the list of countries that allow substantially reciprocal privileges for purposes of the exemption from tax on supplies for civil aircraft of foreign registry. Rev. Rul. 74–346 modified. §154.1–1. (Secs. 4041, 4221; '54 Code.)

Rev. Rul. 75–190, 1975–1 C.B. 348; Rev. Rul. 75–398, 1975–2 C.B. 434; Rev. Rul. 75–526, 1975–2 C.B. 435.

78.5 Aircraft tires and tubes. The user taxes on air transportation of persons or property and use of civil aircraft imposed by the Airport and Airway Revenue Act of 1970 apply to all users. The user taxes on fuel for noncommercial aviation and aircraft tires and tubes do not apply to users who come within the scope of certain exemptions provided by sections 4041 and 4221. Rev. Ruls. 72–10 and 73–431 amplified and modified, Rev. Rul. 72–11 amplified, and Rev. Rul. 73–198 modified. §§48.4071–1, 49.4261–1, 145.4–1, 148.1–3, 148.1–4, 154.1–1, 154.2–1, 154.3–1, (Secs. 4041, 4071, 4221, 4222, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 78–155, 1978–1 C.B. 362.

78.6 Ambulance; bus-type vehicle. A motor vehicle consisting of a bus-type body and chassis constructed as an integral unit that is designed and sold for use by military hospital and medical personnel to transport either litter borne or ambulatory passengers over the highway is an ambulance, and sales by the manufacturer are exempt from tax. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 77–117, 1977–1 C.B. 316.

78.7 American Municipal Association. The American Municipal Association, a federation of municipalities and State associations of municipalities, comes within the scope of the exemption from tax to the same extent and in the same manner as a separate municipality would be as a political subdivision of a State or Territory of the U.S. (Sec. 4221, '54 Code.)

Rev. Rul. 60–21, 1960–1 C.B. 404.

78.8 American National Red Cross. The Secretary of the Treasury has authorized an exemption from the excise taxes imposed by chapters 31 and 32 of the Code with respect to certain articles sold for the exclusive use of the American National Red Cross. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181; '54 Code.)

Secretary's Authorization, 1979–1 C.B. 478.

78.9 American National Red Cross; certificate of registry. A single certificate of registry issued to the national headquarters of the American Red Cross may be used by the various local chapters to purchase articles tax free from registered manufacturers for the exclusive use of the chapters. §48.4222(d)–1. (Sec. 4222, '54 Code.)

Rev. Rul. 81–104, 1981–1 C.B. 503.

78.10 Armed Forces disciplinary barracks. Since there is no provision for exempting from tax sales by the U.S. or its instrumentalities, an Armed Forces disciplinary barracks which manufactures articles that are subject to manufacturers tax will be liable for the tax on all sales of such articles. (Secs. 4061, 4071, 4161, 4181; '54 Code.)

Rev. Rul. 58–103, 1958–1 C.B. 394.

78.11 Articles destroyed before exported. Neither the exemption with respect to tax-free sales for export, nor the exemption for sales or resales to manufacturers for further manufacture, applies to the sale for export of radio and television components which are destroyed by fire prior to their exportation. §§40.4141–1, 148.1–3. (Secs. 4141, 4221, 4222; '54 Code.)

Rev. Rul. 60–29, 1960–1 C.B. 504.

78.12 Articles purchased by parent-teachers association; donated to state school. Excise tax exemptions for state and local governments do not apply to articles that are sold to a parent-teachers association and then donated to a state school. Also, the donation of the articles does not establish a basis for a credit or refund of the tax paid on the article. Rev. Rul. 58–107 superseded. §§41.4483–1, 48.4041–11, 48.4221–5, 48.6416(b)–2. (Secs. 4041, 4221, 4253, 4483, 6416; '54 Code.)

Rev. Rul. 82–31, 1982–1 C.B. 166.

78.13 Association acting for exempt educational organization. The exemptions relating to nonprofit educational organizations apply to transactions with nonprofit associations which carry out various activities of their member organizations, each of which comes within the scope of the term nonprofit educational organization. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 63–15, 1963–1 C.B. 189.

78.14 Automobile imported for personal use; NATO members in U.S. Foreign members of forces or civilian components of North Atlantic Treaty countries stationed in the U.S. were exempt under the treaty from tax on foreign passenger automobiles imported for their personal use prior to repeal of the tax on passenger automobiles. §§48.4061(a)–1, 48.4218–2. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 72–499, 1972–2 C.B. 545.

78.15 Bicycle tires and tubes; use on adult tricycles. The exemption provided for sales of bicycle tires and inner tubes for use in the manufacture of bicycles also applies to sales of the tires and tubes for use in the manufacture of manually-powered adult tricycles.§§48.4071–1, 148.1–3. (Secs. 4071, 4221; '54 Code.)

Rev. Rul. 78–35, 1978–1 C.B. 358.

78.16 Branch libraries. The exemptions relating to transactions with States or political subdivisions thereof apply to branch libraries which are operating and being maintained pursuant to State law, are performing a municipal or State function, and are being supported primarily by municipal funds. (Sec. 4221, '54 Code.)

Rev. Rul. 65–50, 1965–1 C.B. 455.

78.17 Bus; mobile medical facility. A company that converts a conventional passenger bus to a mobile medical facility by modifying the incomplete bus body is subject to manufacturers tax on the sale of the body and chassis, even though no actual modifications are made to the bus chassis. Amounts attributable to an elevated roof, floor, walls, and carpeting are included in computing the sale price, but amounts attributable to the load, such as cabinets, shelves, electrical and plumbing systems, refrigerator, air conditioner, heaters, generator, and medical equipment, may be excluded. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4063, 4216; '54 Code.)

Rev. Rul. 79–253, 1979–2 C.B. 368.

78.18 Bus tires; mass transportation service. Taxable tires and inner tubes may not be sold or leased tax free by reason of their use on mass urban transportation buses that are tax exempt under section 4063(a)(6). §§48.4071–1, 142.1–1. (Secs. 4063, 4071, 4217, 6416; '54 Code.)

Rev. Rul. 75–275, 1975–2 C.B. 429.

78.19 Buses; chartered commuting service for employees; nonurban area. Buses sold to a company for use in providing daily charter transportation under a contract with a factory to transport its employees between small towns and rural communities and the factory are not used in mass transportation service in urban areas for purposes of the exemption. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 77–431, 1977–2 C.B. 370.

78.20 Buses; mass transportation service; airport shuttle. Highway-type buses used within the boundaries of an urban airport to furnish shuttle transportation between airline terminals and surrounding parking lots are not being used in mass transportation service in an urban area for purposes of the exemption from the tax. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 74–599, 1974–2 C.B. 350.

78.21 Buses; mass transportation service; intercity route. An intercity bus service, connecting two cities with populations between 100,000 and 500,000 and located 51 miles apart, serving both the cities and their suburbs with the majority of passenger traffic being carried within either city or between either city and its immediate suburban area, with only a small percentage of passengers traveling from one city to the other, qualifies as mass transportation service within urban areas for purposes of the exemption from the manufacturers excise taxes. §142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–285, 1976–2 C.B. 343.

78.22 Buses; mass transportation service; sold to lessor. Buses sold by the manufacturer to a corporation for lease to its parent, subsidiary, or related corporation for use predominantly in urban mass transportation service are not considered as used by the purchaser within the meaning of section 4063(a)(6) and no credit or refund is allowable under section 6416(b). §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063, 6217, 6416; '54 Code.)

Rev. Rul. 77–240, 1977–2 C.B. 369.

78.23 Buses; mass transportation service; urban area to airport. Sales of highway-type buses to be used for more than 50 percent of each year for transporting persons around-the-clock on regularly scheduled routes in and around a city of more than 500,000 inhabitants to airports, with all routes within 30 miles of the city boundaries, may qualify for the exemption provided by section 4063(a)(6). §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–396, 1975–2 C.B. 419.

78.24 Buses; mass transportation service; urban areas. Guidelines are set forth for determining whether a bus is to be used predominantly by the purchaser in "mass transportation service in urban areas" for purposes of the exemption from the manufacturers tax. §142.1–1. (Sec. 601.402, S.P.R.; Sec. 4063, '54 Code.)

Rev. Proc. 74–1, 1974–1 C.B. 411.

78.25 Buses; qualified, shuttle service. Buses that are used only in a shuttle service to transport customers of a parking lot between the parking lot and an airport terminal located several miles away, with no stops in between, are not qualified buses within the meaning of section 4221(d)(7). §§48.4041–1, 48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4041, 4071, 4081, 4091, 4221, 6416, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 79–422, 1979–2 C.B. 379.

78.26 Certificates; acceptable form. For purposes of the various manufacturers and retailers taxes, any form of exemption certificate that includes all the information required by the regulations is acceptable. §§48.4041–8, 48.4041–9, 48.4073–3, 48.4083–1, 48.4093–1, 142.1–1, 145.4–1, 148.1–4, 154.1–1. (Secs. 4041, 4055, 4056, 4057, 4061, 4063, 4073, 4083, 4093, 4221; '54 Code.)

Rev. Rul. 74–472, 1974–2 C.B. 362.

78.27 Certificates; period covered. The period that may be covered by exemption certificates or written notifications covering sales regularly or frequently made to purchasers for certain uses that are exempt from the special fuels or manufacturers taxes is extended to 12 calendar quarters. Rev. Proc. 66–52 modified. §§154.1–1, 48.4041–9, 48.4073–3, 48.4083–1, 48.4091–6, 48.4093–1. (Sec. 601.402, S.P.R.; Secs. 4041, 4073, 4083, 4091, 4093, '54 Code.)

Rev. Proc. 79–54, 1979–2 C.B. 538.

78.28 Certificates; time for filing. Where sales are regularly or frequently made by the manufacturer to a purchaser for any exempt use for which the applicable regulations prescribe an exemption certificate, a certificate covering all orders for a specified period not to exceed four-calendar quarters will be acceptable. (Secs. 4055, 4056, 4221; '54 Code.)

Rev. Proc. 64–37, 1964–2 C.B. 964.

78.29 Children's day-care center programs. The exemptions from tax provided under sections 4041, 4221, and 4253 do not apply to sales of taxable liquids, articles, or communication services to a nonprofit children's day-care center for use in the center's Family Day Care Program that provides care for children in homes of a staff of trained child-care personnel and operates according to the needs of the family being served. However, the exemptions do apply to the center's Group Day Care and School Age Programs that normally maintain a regular faculty and curriculum and have a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–446, 1978–2 C.B. 257.

78.30 Church conducting several activities. A discussion is presented of exemptions from excise taxes on fuel, oil, tires, and parts used on buses operated by a tax-exempt church in connection with (1) regularly scheduled Sunday school classes, (2) a regularly staffed kindergarten, (3) a music education program, and (4) recreational programs. §§48.4041–13, 48.4221–6. (Secs. 4041, 4063, 4221, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 80–88, 1980–1 C.B. 234.

78.31 Church foundation on university campus. Where the educational activities of a church foundation located on the campus of a university meet the prescribed requirements concerning faculty, curriculum and student body, such activities come within the scope of the term nonprofit educational organization. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 64–287, 1964–2 C.B. 403.

78.32 Church Sunday School or Bible school. The exemption from tax provided nonprofit educational organizations is applicable to sales of otherwise taxable articles to a church for use exclusively in operating a Sunday school or similar type of school, and to a Bible association for use exclusively in conducting Bible courses, which meet the statutory requirements of faculty, curriculum, and enrolled student body so as to constitute a school activity of a religious organization. (Sec. 4221, '54 Code.)

Rev. Rul. 64–276, 1964–2 C.B. 399.

78.33 City owned commuter vans; tax-free gasoline sales. A city owning and maintaining vans used to transport city employees to and from work, under a van pool arrangement that permits an employee "pool coordinator" driver personal use of the van, may purchase gasoline tax-free under section 4221(a)(4) to the extent it estimates that gas purchased for the vans will be used for commuting purposes. The city must notify the producer if the gasoline used for personal purposes is more than it estimated. If such use is less than its estimate the city may request that the producer claim a credit or refund of the tax overpayment. §§48.4081–1, 48.6416(b)–2. (Secs. 4081, 4221, 6416; '54 Code.)

Rev. Rul. 77–432, 1977–2 C.B. 375.

78.34 City owned transit systems; operated by transit companies. Sales of diesel fuel, motor vehicles, automotive parts or accessories, tires, gasoline, and lubricating oil to a city, for use by two transit companies in performance of agreements whereby each company will operate a different transit system for the city are sales for the exclusive use of a State or local government and are exempt from the manufacturers taxes. Rev. Rul. 69–319 distinguished. (Sec. 4221, '54 Code.)

Rev. Rul. 71–127, 1971–1 C.B. 363.

78.35 City subsidized transit company. A city underwrites a transit company's losses through a subsidy agreement and purchases and holds title to all new equipment and facilities for the company's use. The company pays all operating expenses subject to the city's approval and is responsible for day-to-day operation of the system, over which the city has general supervisory authority. Sales of diesel fuel, gasoline, lubricating oil, and tires by the manufacturers for use in operation of the system are sales for the exclusive use of a state or local government within the meaning of sections 4041(g)(2) and 4221(a)(4). §§48.4041–11, 48.4221–5. (Secs. 4041, 4221; '54 Code.)

Rev. Rul. 79–306, 1979–2 C.B. 361.

78.36 Civil Air Patrol; education program. The aviation education program of the Civil Air Patrol qualifies as a "nonprofit educational organization" for purposes of the exemption from manufacturers taxes. (Sec. 4221, '54 Code.)

Rev. Rul. 70–324, 1970–1 C.B. 215.

78.37 Civil defense organizations. The manufacturers tax applies to sales of taxable articles to the Office of Civil and Defense Mobilization for Federal use. However, the tax does not apply to taxable articles purchased by or for State civil defense organizations. (Secs. 4221, 4293; '54 Code.)

Rev. Rul. 61–77, 1961–1 C.B. 489.

78.38 Coast Guard; vessels and aircraft supplies. The exemption from the manufacturers tax of certain supplies for vessels and aircraft applies to the sale of articles for use on vessels and aircraft of the U.S. Coast Guard. (Sec. 4221, '54 Code.)

Rev. Rul. 59–205, 1959–1 C.B. 359.

78.39 Community action organization. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit community action organization conducting antipoverty programs with grants from the Federal Government. Rev. Rul. 68–274 revoked. §§41.4483–1, 48.4041–11, 48.4221–5, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 82–30, 1982–1 C.B. 165.

78.40 Community center. An exempt community center corporation that offers classes as an interrelated part of the center's primary function of social, cultural, and recreational programs, rather than as part of a planned curriculum, does not qualify for the exemptions for nonprofit educational organizations provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Rev. Rul. 62–23 superseded. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253, '54 Code.)

Rev. Rul. 79–167, 1979–1 C.B. 335.

78.41 Comprehensive health planning organization. A nonprofit organization providing areawide comprehensive health planning for a number of towns with grants received from the Federal government and contributions from local communities in its health service area, controlled by an advisory council elected from the organization's general membership and a board of directors elected by the advisory council, does not qualify for the "State and local government exemption" from manufacturers, retailers, or communications taxes. §42.4292–1. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 74–253, 1974–1 C.B. 316.

78.42 Concrete ingredients trailer. A compartmentalized trailer body designed to be mounted on a convertible trailer-semitrailer chassis to transport premeasured ingredients for one or more batches of concrete is not exempt, from the tax imposed on trailer bodies by section 4061(a)(1), as a concrete mixer body described in section 4063(a)(5). §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–244, 1975–1 C.B. 338.

78.43 Connecticut River Valley Flood Control Commission. The Connecticut River Valley Flood Control Commission is an instrumentality of the States of Connecticut, Massachu-

setts, New Hampshire, and Vermont for purposes of the exemption from retailers, manufacturers, and communications taxes. Rev. Rul. 58–61 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271; '54 Code.)

Rev. Rul. 75–486, 1975–2 C.B. 441.

78.44 Cranes, hydraulic tailgates, and wrecker cranes installed on light-duty trucks. Effective December 1, 1978, taxable cranes, hydraulic tailgates, and wrecker cranes may be sold tax free by manufacturers to dealers for installation on light-duty trucks. Rev. Ruls. 77–101, 78–33, and 78–308 modified. Amplified by Rev. Rul. 82–19. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 81–130, 1981–1 C.B. 499.

78.45 Cranes installed on trucks; job-site operations. The tax imposed by section 4061 does not apply to sales of certain mast and boom type cranes having lifting capacity of 5,000 or 6,000 pounds that are mounted on small trucks and designed for job-site operations rather than for typical loading or unloading duties. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 80–90, 1980–1 C.B. 240.

78.46 Cranes installed on trucks and truck chassis. The applicability of the tax imposed by section 4061 is explained with respect to cranes installed on trucks and truck chassis in such manner that the primary function of the crane is to load and unload the vehicle on which it is mounted. Rev. Rul. 73–343 obsoleted. Modified by Rev. Rul. 81–130 §§48.4061(a)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 78–33, 1978–1 C.B. 342.

78.47 Custom rifle; produced for customer's personal use. For purposes of section 4181, a gunsmith's customer is considered the manufacturer of a rifle if the customer supplies the parts used by the gunsmith in the fabrication of the rifle. If the transaction is not a regular practice of the customer and the rifle is produced for the customer's personal use, the customer is exempt from tax by reason of reg. 48.4218–2. §§48.0–2, 48.4218–2. (Secs. 4181, 4218; '54 Code.)

Rev. Rul. 84–116, 1984–31 I.R.B. 8.

78.48 Department of Defense. The Secretary of the Treasury has authorized exemption from the excise taxes imposed by sections 4061(a), 4071(a)(4), and 4218 with respect to certain items produced or manufactured by the Department of Defense in its own facilities for its own use or purchased for use in such facilities. §§48.4061(a)–1, 48.4071–1, 48.4218–1. (Secs. 4061, 4071, 4218; '54 Code.)

Secretary's Authorization, 1979–2 C.B. 601.

78.49 Department of State and related agencies. Sales of motor vehicles on or after May 6, 1964, are exempt from the manufacturers tax if such vehicles are sold for the exclusive use of the Department of State, the Peace Corps, the Agency for International Development, or the United States Information Agency, and are exported by the agencies within a period of six months from the date of delivery of the vehicle to the agencies, provided the contract of sale states that the vehicle is for the exclusive use of the U.S. and the manufacturer or importer receives and maintains proof that the vehicles have been exported as required. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Secretary's Authorization, 1964–1 (Part 1) C.B. 607.

78.50 Economic Opportunity Program. The exemption from manufacturers taxes does not apply to a local nonprofit corporation organized to carry out community action programs under Title II of the Economic Opportunity Act of 1964 by assisting in the establishing, preserving, and strengthening of small business concerns and improving managerial skills in such enterprises. (Sec. 4221, '54 Code.)

Rev. Rul. 70–214, 1970–1 C.B. 230.

78.51 Educational associations; noneducational activities. The exemption from tax does not apply to an organization which does not meet the requirements of section 503(b)(2) of maintaining a regular faculty and curriculum and having a regularly enrolled body of pupils or students, even though such an organization accomplishes its exempt educational purposes by holding conferences, discussions, and seminars to which prominent men and women from all fields of endeavor are invited to attend and participate. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 64–128, 1964–1 (Part 1) C.B. 191.

78.52 Educational television association. An educational television association that provides instructional classroom programming to schools and also provides programs to the general television viewing public does not come within the scope of the exemptions for nonprofit educational organizations. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 68–342, 1968–1 C.B. 484.

78.53 Electric cooperatives. An electric cooperative formed under Virginia law is not a public agency or instrumentality and, therefore, is not exempt from the manufacturers taxes. (Sec. 4224, '54 Code.)

Rev. Rul. 56–639, 1956–2 C.B. 817.

78.54 Ethanol produced as by-product of manufacture of ethylcellulose. Ethanol produced as a by-product of the manufacture of ethylcellulose derived from ethane does not qualify as alcohol for purposes of the alcohol fuels credit under section 40, or for purposes of the exemptions from the excise taxes on gasoline and special fuels under sections 4081 and 4041. §§48.4041–14, 48.4081–2. (Secs. 40, 4041, 4081; '54 Code.)

Rev. Rul. 85–18, 1985–1 C.B. 15.

78.55 Ethanol produced through thermally cracking ethane. The partial exemption for alcohol fuels provided under section 4041(m)(1)(A) applies to ethanol produced through the process of thermally cracking ethane that is a constituent of natural gas. Rev. Rul. 85–18 clarified. §48.4041–18. (Sec. 4041, '54 Code.)

Rev. Rul. 86–91, 1986–30 I.R.B. 5.

78.56 Exported articles; purchaser's estimate of number. A statement furnished by a purchaser to the manufacturer, estimating the number of taxable articles to be exported is acceptable as evidence that the articles are sold for export for purposes of exemption from or credit and refund of the manufacturers tax. Rev. Rul. 247 superseded. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 71–375, 1971–2 C.B. 370.

78.57 Exported articles; trucks; leased in foreign country; later sold in U.S. The tax imposed by section 4061 applies to the manufacturer's sale to a dealer of trucks that, when new, had been leased by the manufacturer to a U.S. agency for use in a foreign country. Rev. Rul. 56–375 superseded; Rev. Rul. 81–97 distinguished. §§48.4061(a)–1, 48.4217–2, 48.4221–3. (Secs. 4061, 4217, 4221; '54 Code.)

Rev. Rul. 82–7, 1982–1 C.B. 167.

78.58 Exported articles reimported. Effective December 1, 1980, an importer's sale of taxable articles that had originally been sold tax free in, and shipped out of, the U.S. will be tax exempt only if the articles are used prior to being returned to the U.S. Rev. Rul. 56–562 modified and superseded. Distinguished by Rev. Rul. 82–7. §§48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 48.4221–3, 301.7805–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4181, 4221, 7805; '54 Code.)

Rev. Rul. 81–97, 1981–1 C.B. 498.

78.59 Exported articles reimported; articles diverted from exportation; truck chassis/cab. The taxability of truck chassis/cabs sold tax free for export and subsequently reimported or diverted from exportation in four situations is discussed. §§48.4061(a)–1, 48.4061(b)–1, 48.4221–3. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 83–64, 1983–1 C.B. 289.

78.60 Exported parts; used in manufacture of imported truck chassis. The manufacturers tax on motor vehicles applies to the importer's sale or use in the U.S. of a truck chassis manufactured outside the U.S. from parts manufactured in the U.S. §§48.4061(a)–1, 48.4218–1, 48.4221–3. (Secs. 4061, 4218, 4221; '54 Code.)

Rev. Rul. 83–40, 1983–1 C.B. 273.

78.61 Exports; dock receipts. Dock receipts issued by a carrier are not acceptable as proof of exportation for purposes of the exemption from manufacturers taxes on sales of articles for export. (Sec. 4221, '54 Code.)

Rev. Rul. 60–101, 1960–1 C.B. 507.

78.62 Exports; foreign trade zone. The exemption for exports applies to sales of articles subject to the manufacturers tax where such articles are shipped by the manufacturer to a foreign-trade zone for the sole purpose of exportation. (Sec. 4221, '54 Code.)

Rev. Rul. 59–318, 1959–2 C.B. 310.

78.63 Farm vehicle; bulk feed bodies. Certain automotive bodies equipped with heavy-duty unloading equipment that are used primarily for hauling feed, seed, and fertilizer to and on farms are exempt from the manufacturers tax. Rev. Rul. 66–315 revoked. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 69–579, 1969–2 C.B. 200.

78.64 Farm vehicle; center dump gravity body. A center dump gravity body with its semitrailer chassis has a gross vehicle weight of more than 10,000 pounds and is designed to haul farm products on the farm and over the highway. The body does not have specific features that indicate it is designed primarily for use in a farming activity with respect to seed, feed, or fertilizer and is not exempt from tax. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–218, 1976–1 C.B. 332.

78.65 Farm vehicle; dump semitrailer. A gooseneck-type dump semitrailer sold for use in hauling grain, seed, fertilizer, and livestock on the farm and over the highway, having axles, tires, lights, and equipment indicating it is primarily designed for highway use, and having no specific features indicating it is primarily designed to haul feed, seed, or fertilizer to and on farms is neither a farm wagon that is not a trailer nor exempt. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 76–361, 1976–2 C.B. 333.

78.66 Farm vehicle; dump truck body for hay. A dump truck body specially designed and equipped to haul and stack hay and optional reloading equipment and side extensions increasing the load capacity, whether purchased with the body or separately, are exempt from tax; however, steel sides, tailgate, and folding cattle racks are

not exempt. §48.4061(a)–1. (Sec. 4061, 4063; '54 Code.)
Rev. Rul. 76–254, 1976–2 C.B. 332.

78.67 Farm vehicle; fertilizer tank bodies. Tank type automotive bodies, 500 to 1600 gallons, mounted on trailer chassis and towed on highways to transport fertilizer from bulk storage locations to nearby farms where they serve as "nurse" tanks to fill smaller tanks on applicator equipment, if not excluded from tax by section 4061(a)(2), are exempt under section 4063(a)(2)(B). Rev. Rul. 66–316 revoked. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 74–524, 1974–2 C.B. 348.

78.68 Farm vehicle; incidental use in hauling fertilizer. A dump truck designed for, and used primarily in, hauling grain and sugar beets from the field to points on or off the farm and that may also be used to haul fertilizer over the highway to the farm is not exempt, under the provisions of section 4063(a)(2)(B), from the tax imposed by section 4061. A screen-type sugar beet gate and cab protector sold as optional equipment for the truck are likewise not exempt. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 75–462, 1975–2 C.B. 419.

78.69 Farm vehicle; mixer-feeder bodies. A vehicle that consists of a mixer-feeder truck body and a taxable chassis, that has a normal overall width of 96 or 108 inches, that can sustain highway speeds of 40 to 50 m.p.h., and that is used to transport and mix feed for dairy and beef cattle is a highway vehicle under reg. 48.4061(a)–1(d)(1). The mixer-feeder body designed to process and prepare feed for use on farms, haul feed to and on farms, and unload feed on farms is exempt from tax under section 4063(a)(2). Rev. Rul. 77–301 distinguished. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 79–308, 1979–2 C.B. 372.

78.70 Farm vehicle; water for farm animals. Water is not a feed and a body primarily designed to transport water for farm animals is not exempt from tax. (Sec. 4063, '54 Code.)
Rev. Rul. 76–118, 1976–1 C.B. 342.

78.71 Federal credit unions. The exemption from taxes provided Federal credit unions under the Federal Credit Union Act is applicable to the tax on amounts paid for communication services. However, the exemption does not apply to (1) retailers taxes on diesel fuel and special motor fuel, (2) the manufacturers taxes imposed under chapter 32 of the Code, and (3) the taxes imposed on aviation fuel, transportation of persons and property, and the use of civil aircraft. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4491; '54 Code.)
Rev. Rul. 73–431, 1973–2 C.B. 364

78.72 Field study trip organization. An exempt organization maintaining a regular staff of paid instructors who conduct field study courses related to sociological and physical sciences for a regularly enrolled body of college and secondary school students supplementing their formal classroom studies is a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 75–215, 1975–1 C.B. 335.

78.73 Foreign governments. Ambassadors, ministers, other duly accredited diplomatic representatives of foreign governments, and certain members of their households, attaches, secretaries, clerks, and officers of missions to the United Nations and the Organization of American States serving in a representative capacity and their family members living with them, provided they are not U.S. citizens or permanent residents of the U.S. in immigrant status and who are nationals of the country where employed, are exempt from manufacturers excise taxes. Rev. Rul. 296 superseded. Amplified by Rev. Rul. 80–89. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54 Code.)
Rev. Rul. 73–198, 1973–1 C.B. 425.

78.74 Foreign governments; consular officers of France. Sales of taxable articles to consular officers of the government of France are not exempt from tax. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4181; '54 Code.)
Rev. Rul. 68–352, 1968–2 C.B. 487.

78.75 Foreign governments; diplomats; British Commonwealth of Nations. A national of one of the member nations of the British Commonwealth of Nations employed by the diplomatic mission of another member nation is considered to be a national of the employing country for purposes of the exemption from excise taxes extended to diplomatic representatives of foreign governments. Rev. Rul. 59–61 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)
Rev. Rul. 75–389, 1975–2 C.B. 418.

78.76 Foreign governments; embassy in U.S. The sale or lease by manufacturers of taxable articles for the use of a foreign embassy located in the U.S. is exempt, provided the sale or lease is made directly to a person having diplomatic status. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4181; '54 Code.)
Rev. Rul. 63–150, 1963–2 C.B. 477.

78.77 Foreign governments; nonmember observers to United Nations. The exemption from certain Federal excise taxes extended to officers, and their families, of missions serving in a representative capacity to the United Nations does not apply to permanent observers sent to the United Nations by nonmember countries. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)
Rev. Rul. 75–203, 1975–1 C.B. 336.

78.78 Foreign governments; United Nations Secretariat. The exemptions from the federal excise taxes referred to in Rev. Rul. 73–198 apply to the Secretary-General of the United Nations, Under Secretaries-General, Assistant Secretaries-General of the United Nations, and officials of equivalent rank who possess diplomatic privileges and immunities. However, the exemptions do not apply to members of the United Nations Secretariat. Rev. Rul. 73–198 amplified. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)
Rev. Rul. 80–89, 1980–1 C.B. 238.

78.79 Foundation operated for the benefit of a State college. Sales of articles, otherwise subject to the manufacturers tax, to a foundation operated on the campus of, and for the exclusive benefit of, a State college are considered to be sales of articles for the exclusive use of a State, and come within the scope of the exemptions provided by the Code. (Sec. 4221, '54 Code.)
Rev. Rul. 63–189, 1963–2 C.B. 537.

78.80 4-H Clubs; county extension service. The sale of an automobile to a county or State for use for official purposes by a county extension agent in conducting the activities of 4–H Clubs is exempt from tax. §316.24. (Sec. 3442, '39 Code; Sec. 4221, '54 Code.)
Rev. Rul. 54–489, 1954–2 C.B. 415.

78.81 General board of church. The tax exemption relating to nonprofit educational organizations apply to the general board of a church denomination for the exclusive use of the schools, colleges, and seminaries of the denomination, even though the board itself does not come within the definition of the term nonprofit educational organization. §148.1–4. (Sec. 4221, '54 Code.)
Rev. Rul. 64–286, 1964–2 C.B. 401.

78.82 Girl Scouts. The Girl Scouts do not come within the scope of the exemptions from tax provided for nonprofit educational organizations. (Sec. 4221, '54 Code.)
Rev. Rul. 68–569, 1968–2 C.B. 489.

78.83 Guided tours with incidental instruction. An exempt organization whose primary function is conducting guided tours, during which the participants are instructed in the skills and crafts of the area in which they are touring, does not qualify as a nonprofit educational organization for purposes of the exemption from the communications, manufacturers, and retailers taxes. §148.1–4. (Secs. 170, 4057, 4221, 4294; '54 Code.)
Rev. Rul. 76–237, 1976–1 C.B. 331

78.84 Handicapped children; training or residence. A nonprofit organization established for the training, educating, and rehabilitating of mentally handicapped children and which meets certain prescribed requirements comes within the scope of the term nonprofit educational organization for the purposes of the exemptions from the manufacturers taxes. However, another nonprofit organization which is operated primarily as a residential facility for handicapped children does not come within the scope of the term nonprofit educational organization. (Sec. 4221, '54 Code.)
Rev. Rul. 62–6, 1962–1 C.B. 198.

78.85 Horse semitrailer with living area. Gooseneck-type horse semitrailers that by special order are manufactured to include a self-contained living area in addition to the area for horses do not qualify for the exemption for house trailers provided by section 4063(a)(3). §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)
Rev. Rul. 76–432, 1976–2 C.B. 334.

78.86 Humane societies A local humane society which, under state law, is authorized to appoint agents with law enforcement powers and is under contract with the county to provide animal shelter and quarantine kennels, qualifies for state and local government exemptions. Rev. Rul. 57–170 modified and superseded. §§48.4041–11, 48–4221–5. (Secs. 4041, 4221, 4253, 4483, '54 Code.)
Rev. Rul. 84–7, 1984–1 C.B. 205.

78.87 Hydraulic tailgate mounted on truck body or chassis. The applicability of the tax imposed by section 4061 is explained with respect to a truck dealer's sales, on or after October 4, 1976, of either a taxable truck or a truck having a gross vehicle weight of 10,000 or less pounds upon which the dealer has mounted a hydraulic

tailgate. Rev. Rul. 73–480 obsoleted. Modified by Rev. Rul. 81–130. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 77–101, 1977–1 C.B. 315.

78.88 Improvisational theater and workshops. A nonprofit organization operating an improvisational repertory theater and workshops in the study and production of improvisational theater does not qualify as a nonprofit educational organization exempt from tax; however, the organization's workshops, which meet the requirements relating to faculty, curriculum, and enrolled student body, qualify as a school operated as an activity of an exempt organization and are exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 77–211, 1977–1 C.B. 312.

78.89 Indian tribal governments; treated as states or political subdivisions. Rev. Rul. 58–610, Rev. Rul. 68–231 and Rev. Rul 74–179 are suspended as to their respective applications to Indian tribes, or subdivisions thereof, during the specified two years under section 7871 of the Code. §§48.4041–11, 48.4221–5, 49.4253–12, 41.4483–1. (Secs. 61, 103, 170, 2055, 4041, 4221, 4253, 4483, 7871; '54 Code.)

Rev. Rul. 84–93, 1984–1 C.B. 279.

78.90 International Bank for Reconstruction and Development. By virtue of the immunity provisions contained in the agreements establishing the International Bank for Reconstruction and Development and certain other international organizations, the retailers and manufacturers tax does not apply to sales of otherwise taxable articles. Manufacturers and retailers who make exempt sales to these organizations must obtain an exemption certificate, and where sales to an organization are regularly or frequently made, a certificate covering all orders for a specified period not to exceed 12 calendar quarters will be acceptable. §§48.4041–1, 48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 139.4121–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4121, 4161, 4181; '54 Code.)

Rev. Rul. 62–55, 1962–1, C.B. 188; Rev. Rul. 80–160, 1980–1 C.B. 230.

78.91 International organizations; European Space Research Organization. The European Space Research Organization is redesignated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act. E.O. 11318 and E.O. 11351 superseded.

E.O. 11760, 1974–1 C.B. 411.

78.92 International organizations; International Maritime Satellite Organization. The International Maritime Organization is designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 12238, 1980–2 C.B. 759.

78.93 International organizations; Multinational Force and Observers and International Food Policy Research Institute. The Multinational Force and Observers and the International Food Policy Research Institute are designated as public international organizations entitled to enjoy the privileges, exemptions, and immunities conferred by the International Organizations Immunities Act.

E.O. 12359, 1982–1 C.B. 332.

78.94 International organizations; Organization of African Unity. The Organization of African Unity (OAU) has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 11767, 1974–1 C.B. 411.

78.95 International organizations; Organization of American States. Diplomatic privileges and immunities are extended to Permanent Observers to the Organization of American States and to members of their diplomatic staffs.

E.O. 11931, 1976–2 C.B. 627.

78.96 International organizations; Southeast Asia Treaty Organization and the International Coffee Study Group. The Southeast Asia Treaty Organization and the International Coffee Study Group, no longer in existence, have been removed from the list of international organizations afforded certain privileges and immunities under the International Organizations Immunities Act.

E.O. 12033, 1978–1 C.B. 520.

78.97 International organizations; World Intellectual Property Organization. The World Intellectual Property Organization has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 11866, 1975–2 C.B. 542.

78.98 "Involvement drama" or "participation theater" organization. A nonprofit organization engaged solely in an activity known as "involvement drama" or "participation theater," that is somewhat educational in nature, but that does not meet the requirements relating to faculty, curriculum, and enrolled student body, does not qualify as a nonprofit educational organization for purposes of the exemption from the manufacturers taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 74–46, 1974–1 C.B. 304.

78.99 Irrigation districts; California. Irrigation districts formed under California law and specifically declared to be state agencies formed and existing for governmental purposes come within the scope of the exemptions provided with respect to State or political subdivisions; however, the Federal excise exemptions do not apply to amounts paid for air transportation. Rev. Rul. 57–254 superseded. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 76–549, 1976–2 C.B. 330.

78.100 Irrigation districts; Wyoming. Irrigation districts, established and organized under the laws of Wyoming are political subdivisions of that State and, therefore, come within the scope of the exemptions relating to States and political subdivisions. (Sec. 4221, '54 Code.)

Rev. Rul. 67–281, 1967–2 C.B. 362.

78.101 Lubricating oil; qualified business use. The payment provided in section 6424 is not available to the ultimate purchaser of lubricating oil that is used in a highway vehicle for business purposes. §48.4091–1. (Secs. 4091, 6424; '54 Code.)

Rev. Rul. 82–77, 1982–1 C.B. 211.

78.102 Metropolitan Recreation District. Certain metropolitan recreation districts created under Colorado law are political subdivisions of the State for purposes of exemption from the retailers, manufacturers, and communications taxes. Rev. Rul. 58–59 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)

Rev. Rul. 75–452, 1975–2 C.B. 434.

78.103 Mobile homes; armed services recruiting office. A company that converts a mobile home to an armed services mobile recruiting office by modifying the incomplete mobile home body is subject to manufacturers tax on the sale of the body and chassis, even though no modifications are made to the chassis. Amounts attributable to the addition of floors, carpeting, and walls are included in computing the sale price, but amounts attributable to the load, such as the office fixtures, may be excluded. Rev. Rul. 68–198 revoked. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–254, 1979–2 C.B. 369.

78.104 Municipal associations. Municipal associations composed of towns and cities of their respective states and organized exclusively for public purposes come within the scope of the exemption from manufacturers taxes. Rev. Rul. 58–156 superseded. §§148.1–3, 154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)

Rev. Rul. 76–550, 1976–2 C.B. 331.

78.105 Museum offering degree program. A nonprofit organization established to operate a museum which, as part of its program, offers accredited seminar and degree programs with a regular faculty and curriculum to qualified students of a local university and provides a lecture series open to students and the general public is not a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes; however, the seminar and degree programs are educational activities that qualify as a school within the meaning of the term "nonprofit educational organization" and the exemptions from tax apply to sales of articles or services to the organization for the exclusive use in these programs. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 76–167, 1976–1 C.B. 329

78.106 National Guard. Sales of articles to a State for use by the National Guard are sales for the exclusive use of a State and are exempt from the retailers and manufacturers taxes. S.T. 795 superseded. Amplified by Rev. Rul. 70–11. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4181, 4221; '54 Code.)

Rev. Rul. 68–671, 1968–2 C.B. 488.

78.107 National Guard. Sales of articles to a State for use by the National Guard are sales for the exclusive use of the State and are exempt from the retailers and manufacturers taxes even though the articles are paid for from Federal funds. Rev. Rul. 68–671 amplified. §§48.4041–1, 48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1. (Secs. 4041, 4055, 4061, 4071, 4081, 4091, 4161, 4181, 4221; '54 Code.)

Rev. Rul. 70–11, 1970–1 C.B. 229.

78.108 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1, (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

78.109 Natural childbirth educational organization. An organization established to educate persons in a particular method of natural childbirth that as its primary activity operates a school offering two courses to educate prospective parents and train medical professionals, and that

meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–543, 1973–2 C.B. 343.

78.110 "Newsboy" bicycle tires. Specially constructed semi-pneumatic tires, that are within the size criteria prescribed by section 4221(e)(4)(B), have a body and tread of soft natural rubber compound in combination with a reinforcing element of harder rubber, and are sold exclusively to a manufacturer for use in manufacturing new "newsboy" bicycles, may be sold tax free by the tire manufacturer; however, sales for use as replacement tires are subject to tax. §48.4071–1. (Secs. 4071, 4221; '54 Code.)

Rev. Rul. 74–314, 1974–2 C.B. 360.

78.111 Nonprofit center for disabled persons. Excise tax exemptions for estate or local governments do not apply in the case of a nonprofit corporation that administers a program for disabled persons under a contract with a state. §§48.4041–11, 48.4221–5, 41.4483–1. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 83–63, 1983–1 C.B. 272.

78.112 Nonprofit visiting nurse association. An independent nonprofit visiting nurse association that provides nursing services to home-care patients does not come within the scope of the exemptions provided with respect to States and political subdivisions. (Sec. 4221, '54 Code.)

Rev. Rul. 69–438, 1969–2 C.B. 213.

78.113 North Carolina electric and telephone membership corporations. Electric and telephone membership corporations established under the General Statutes of North Carolina do not qualify for the excise tax exemptions provided for state and local governments. Rev. Rul. 57–193 revoked. §§48.4041–11, 48.4221–5, 41.4483–1, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 83–131, 1983–2 C.B. 184.

78.114 Parochial schools; administrative office for state-wide system. An administrative office which performs the executive duties connected with parochial schools, each of which is a nonprofit educational organization, comes within the term nonprofit educational organization for the purposes of the exemption from tax. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 63–208, 1963–2 C.B. 468.

78.115 Parochial schools; convents to provide housing for teachers. The term nonprofit educational organization includes convents maintained by parochial schools to provide housing facilities for teachers as part of the operation of the schools for purposes of exemption from tax. However, such exemption does not apply to a convent which is merely a residential facility for nuns engaged in work other than teaching students in parochial schools. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 63–209, 1963–2 C.B. 469.

78.116 Pickup truck; camper canvas and top cover. A one-piece cover designed for use with a pickup truck is subject to the tax on automotive parts or accessories, but a "camper canvas" attached to the top cover and sides of the pickup for camping accomodations is exempt. Where the top cover and a camper canvas are sold in combination, the tax applies only to the top cover. If the two articles are sold for a single price the tax applies to the portion of the sales price reasonably attributable to the top cover. Amplified by Rev. Rul. 75–204. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 72–157, 1972–1 C.B. 335.

78.117 Pickup truck; camper curtain. A plastic curtain designed to be used with a taxable rigid plastic top cover of a pickup truck to provide camping or sleeping accommodations comes within the exemption provided by section 4063(a)(1). Rev. Rul. 72–157 amplified. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–204, 1975–1 C.B. 341.

78.118 Power district. A public power district formed under Nebraska law is a political subdivision for purposes of the exemption from manufacturers taxes. (Sec. 4224, '54 Code.)

Rev. Rul. 56–640, 1956–2 C.B. 817.

78.119 Preschool children's day-care education program. A preschool children's day-care center operated as an activity of a community development corporation exempt from Federal income tax as an organization described in section 501(c)(3) and meeting the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from the taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–430, 1973–2 C.B. 362.

78.120 Private hospital. A private nonprofit hospital is not, by reason of the fact that it receives a portion of its operating funds from a State, a State agency and is not exempt from manufacturers taxes. (Sec. 4224, '54 Code.)

Rev. Rul. 56–525, 1956–2 C.B. 817.

78.121 Public schools. The state and local governmental exemption from the manufacturers tax applies to sales of articles to a public school, which makes payment for such articles from a fund controlled and administered by the school, or through collection from the school children. The tax-exempt character of the transaction must be supported by an appropriate exemption certificate executed by an authorized officer of the school. (Sec. 4224, '54 Code.)

Rev. Rul. 58–288, 1958–1 C.B. 430.

78.122 Redevelopment agency. A redevelopment agency, an instrumentality of a political subdivision of a State, is entitled to exemption from tax, even though its funds are furnished by the Federal government. §§316.24, 320.20. (Secs. 2406, 3442, '39 Code; Secs. 4055, 4221, '54 Code.)

Rev. Rul. 56–4, 1956–1 C.B. 687.

78.123 Religious training; short-term classes. A "directors school" conducted twice a year for program directors of an exempt religious organization established to formulate Christian education of the youth does not meet the prescribed requirements to come within the term nonprofit educational organization since it does not normally have a regularly enrolled body of pupils in attendance at the place where the educational activities are carried on for purposes of the exemption from tax. (Sec. 4221, '54 Code.)

Rev. Rul. 64–293, 1964–2 C.B. 404.

78.124 Residential treatment center; school program. A residential treatment center for emotionally disturbed children run by a nonprofit organization conducts a school program that operates five hours a day, five days a week, on a year-round basis. The school enrolls children who are not part of the residential program, provides an educational treatment plan for each child, and provides one staff member for every two children and one teacher who has a credential to teach severely emotionally disturbed children for every six children. The treatment center is a nonprofit educational organization and qualifies for exemption from tax. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 79–403, 1979–2 C.B. 362.

78.125 School buses; chassis and bodies sold separately. Separate manufacturers may not make tax-free sales of their bus chassis and bus bodies to a school bus contractor who assembles, or has either of these manufacturers or some other party assemble, the completed school buses. However, a refund of the tax paid may be available under section 6416(b)(2)(R). §§48.4063–1, 145.3–1. (Secs. 4061, 4063, 4221, 6416; '54 Code.)

Rev. Rul. 75–463, 1975–2 C.B. 435.

78.126 School buses; exclusive use. A manufacturer may make tax free sales of buses, as exclusively for school bus use, to an operator who has a contract with a school district for the present school term providing that buses no more than 3 years old will be used for transporting students and, after the 3-year period, either uses the buses in other school districts, uses them commercially, or sells or trades them. §§48.4061(a)–1, 145.3–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 76–59, 1976–1 C.B. 346.

78.127 School buses; gasoline; contract carrier. The sale of gasoline to a school district to be resold to a school bus operator for use in performance of a contract with the district for transporting school children is not for the exclusive use of the school district, and the exemption provided by section 4221(a)(4) does not apply. Rev. Rul. 73–542 distinguished. Distinguished by Rev. Rul. 79–297. (Sec. 4221, '54 Code.)

Rev. Rul. 79–112, 1979–1 C.B. 356.

78.128 School buses; leased from purchaser. Buses sold by the manufacturer to a lessor who leases the buses to a lessee for use exclusively in transporting students of a State-operated school are not considered sold to the lessee; the manufacturer is not entitled to a credit or refund of the tax paid on his sales of the buses to the lessor. §48.6416(b)–2. (Secs. 4221, 6416; '54 Code.)

Rev. Rul. 67–27, 1967–1 C B. 358.

78.129 School buses; parents' committee of church. A parents' committee of a local church may purchase a bus free of tax for use exclusively in transporting students to a school that qualifies as a nonprofit educational organization. §145.3–1. (Sec. 4221, '54 Code.)

Rev. Rul. 68–203, 1968–1 C.B. 484.

78.130 School buses; partial use in urban area. The sale of a bus by the manufacturer to a purchaser who intends to use the bus 60 percent of each year to transport students and employees of schools operated by State or local governments or by nonprofit educational organizations and 40 percent for private charter service is not exempt from the manufacturers tax either as a bus used exclusively as a school bus or as a bus used predominantly in mass transportation. §§48.4061(a)–1, 142.1–1, 145.3–1. (Secs. 4061, 4063, 4221; '54 Code.)

Rev. Rul. 76–555, 1976–2 C.B. 344.

78.131 School buses; Sunday school and noneducational transportation. The sale of a bus to a church for use in transporting pupils to and from its Sunday school and for extensive use in transporting young people to and from various church youth functions and activities not directly related to the Sunday school's educational activities does not qualify for exemption from tax. §§48.4061(a)–1, 145.3–1, 148.1–4. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 74–234, 1974–1 C.B. 310.

78.132 School buses; transportation of senior citizens and National Guard members. Buses used in transporting students and employees of schools operated by local governments and nonprofit educational organizations that are also used, under a contract with an agency of a local government, to transport senior citizens to

local events one evening each week at no cost to the participants and also used part-time to transport members of the National Guard each summer between an Army post and local towns for recreation, pursuant to a contract with the Army post under which the Guard members are obligated to pay their own fares, do not qualify for exemption. §§48.4061(a)–1, 145.3–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 77–433, 1977–2 C.B. 376.

78.133 Sea stores; articles used during and subsequent to voyage. The exemption from the manufacturers taxes with respect to articles sold for use as sea stores on certain vessels is not precluded by the possibility that consumable articles may be only partially consumed during the voyage, or that durable articles may be used not only during the course of the voyage but retained for use subsequent to the voyage. (Sec. 4221, '54 Code.)

Rev. Rul. 64–46, 1964–1 (Part 1) C.B. 390.

78.134 Seminary; student recruiting center. The exemption from tax relating to "nonprofit educational organizations" applies to transactions with a recruiting center maintained by a religious organization to recruit students for its seminaries, each of which comes within the scope of the term "nonprofit educational organization." §148.1–4. (Secs. 4057, 4221; '54 Code.)

Rev. Rul. 66–227, 1966–2 C.B. 462.

78.135 Semitrailer; light duty; determination of gross vehicle weight. The formula established for determining a semitrailer's gross vehicle weight rating based on either the sum of the axle ratings or the capacity of readily attachable components, for purposes of the exclusion for light-duty vehicles, is republished to reflect changes. Further, a manufacturer may establish a gross vehicle weight rating lower than that provided by the formula. Rev. Proc. 75–41 superseded. §142.1–1. (Sec. 601.105, S.P.R.; Sec. 4061, '54 Code.)

Rev. Proc. 76–21, 1976–1 C.B. 561

78.136 Sleeper cabs on heavy-duty trucks. An aluminum sleeper cab designed for permanent installation on a heavy-duty long distance hauling automobile truck chassis or highway tractor, with access through the rear cab window, to provide sleeping quarters for the vehicle driver, does not qualify for exemption as living quarters or camping accomodations under section 4063(a)(1). Rev. Rul. 64–140 superseded. Distinguished by Rev. Rul. 75–546. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–545, 1975–2 C.B. 427.

78.137 Sleeper unit for pickup truck. A fiberglass sleeper unit designed for installation on a pickup truck, with sole access through the rear cab window opening, and held out by the manufacturer for use as sleeping quarters for a hunter, fisherman, or other sportsman qualifies for exemption as a camping accommodation within the meaning of section 4063(a)(1). Rev. Rul. 75–545 distinguished. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 75–546, 1975–2 C.B. 428.

78.138 Social services and training for the blind. A nonprofit organization that provides consultation and social services to blind persons and also conducts a vocational and rehabilitation training program for blind persons does not qualify as a nonprofit education organization exempt from tax. However, the organization's training program, which meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a school operated as an activity of an exempt organization and is exempt. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 75–416, 1975–2 C.B. 417.

78.139 State or local governments; articles lost or stolen in transit. The exemption from tax with respect to articles sold for the exclusive use of a State or local government is not rendered inapplicable because the articles are subsequently lost or stolen in transit. (Sec. 4221, '54 Code.)

Rev. Rul. 63–277, 1963–2 C.B. 540.

78.140 State or political subdivision; association of state high schools. The exemption from communications, manufacturers, and retailers taxes provided for states and political subdivisions is applicable to articles sold, or communications services and facilities furnished, to an athletic association comprised entirely of accredited state-operated high schools. Rev. Rul. 59–37 superseded. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 75–390, 1975–2 C.B. 416.

78.141 State or political subdivision; bus owner-operators. Sales of diesel fuel, gasoline, lubricating oil, tires, inner tubes, and automobile parts and accessories to bus owner-operators for use in their buses operated by them exclusively under individual employment contracts with a county school board that reimburses the operators for the actual cost of articles purchased by them are sales for the exclusive use of a political subdivision and are exempt from the retailers and manufacturers taxes. Rev. Rul. 138 superseded. Distinguished by Rev. Rul. 79–112. (Secs. 4055, 4221; '54 Code.)

Rev. Rul. 73–542, 1973–2 C.B. 341.

78.142 State or political subdivision; certificate of registry. A State will, upon application, be issued one Certificate of Registry which may be used by all of its agencies, boards, and commissions which are authorized by the State to purchase articles direct from manufacturers for the exclusive use of the State so that it may claim an exemption. However, political subdivisions of that State, such as counties or municipalities, must obtain separate Certificates of Registry. §148.1–3. (Sec. 4222, '54 Code.)

Rev. Rul. 61–36, 1961–1 C.B. 490.

78.143 State or political subdivision; housing authority. A housing authority created by State statute to clear, replan and reconstruct slum areas to provide safe and sanitary dwelling accommodations for persons of low income, and given all the necessary or appropriate sovereign powers to carry out the public purposes for which it was created, is a political subdivision of a State and is exempt from the manufacturers, retailers, and communications taxes. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 74–511, 1974–2 C.B. 344.

78.144 State or political subdivision; off-track betting corporation. A corporation that is established under state law to raise revenue and curb illegal bookmaking by operating an off-track betting system for horse racing and that is authorized, subject to certain limitations, to acquire real property by condemnation, to promulgate rules and regulations that have the force and effect of law, and to appoint special police to enforce its regulations comes within the scope of the excise tax exemptions provided for States or political subdivisions. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–138, 1978–1 C.B. 314.

78.145 State or political subdivision; Port of Oswego Authority. The Port of Oswego Authority is a political subdivision of a State to which the excise tax exemption provided by section 4221(a)(4) applies. Rev. Rul. 56–410 superseded. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 77–143, 1977–1 C.B. 340.

78.146 State or political subdivision; school buses; gasoline. A school district elects to purchase gasoline and furnish it to a school bus operator under a contract that allows the school district to reduce the amount paid to the bus operator by an amount representing the average estimated cost of gasoline used during the contract term. The sale to the school district is for its exclusive use within the meaning of section 4221(a)(4) and is exempt from tax. Rev. Rul. 79–112 distinguished. §§48.4081–1, 48.4221–5. (Secs. 4081, 4221, 6421; '54 Code.)

Rev. Rul. 79–297, 1979–2 C.B. 379.

78.147 State or political subdivision; transit authority. A transit authority, created under a state statute to provide a mass transit system for the benefit of the general public, that has power to fix, alter, charge, and collect rates, the power of eminent domain, and police or regulatory powers is a political subdivision of the state for purposes of the exemption from the special fuels, manufacturers, communication, and highway use taxes. §48.4221–5. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 79–95, 1979–1 C.B. 331.

78.148 State university flying club. Articles sold to and communication services and facilities furnished to a state university flying club, operated under the control of the university and formed to provide members the opportunity to gain flying experience and to engage in discussions on subjects related to the field of aviation, are sold and furnished for the exclusive use of a state and come within the scope of the exemptions. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 76–509, 1976–2 C.B. 349.

78.149 Student organization. Sales of articles to a student organization operated on the campus of a State college, under the authority of the educational code of the State, are considered to be for the exclusive use of the State and, therefore, are exempt from manufacturers taxes. (Sec. 4221, '54 Code.)

Rev. Rul. 64–141, 1964–1 (Part 1) C.B. 391.

78.150 Summer camp. A counselor-trainee program, conducted by a section 501(c)(3) organization, interrelated with the facilities and activities of the organization's primary function of operating a summer camp involving both recreational and educational activities is not a "school operated as an activity" and the organization does not qualify for exemption as a nonprofit educational organization. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 74–366, 1974–2 C.B. 345.

78.151 Tank body; accessory equipment installed by purchaser A purchaser of a tax-paid bare tank body that installs accessory equipment of a type described in Rev. Rul. 69–143, primarily loading and unloading equipment, has not further manufactured the body and is not liable for the tax imposed by section 4061(a)(1) on resale or use of the body on or after October 4, 1976. Rev. Rul. 69–143 modified. §48.4061(a)–4. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 78–187, 1978–1 C.B. 347.

78.152 Tax-free sales; collapsible hopper storage units; trailers. Collapsible hopper storage units, designed for use on van-type truck trailers or semitrailers to enable them to carry dry bulk commodities as well as dry freight, are taxable parts or accessories and their installation by the manufacturer on its customers' trailers is further manufacture by the customers who are liable for the tax as the manufacturers under sections 4061(a) and 4218(a). However, the hopper man-

ufacturer may make tax-free sales of such units. §§48.4061(a)–1, 316.4. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 76–129, 1976–1 C.B. 332.

78.153 Tax-free sales; parts or accessories sold for installation on light-duty truck. The exemption provided by section 4063(e) applies to the manufacturer's retail sale of a part or accessory to a customer for installation on a light duty vehicle simultaneously purchased by the customer from another vendor. Rev. Rul. 81–130 amplified. §48.4061(a)–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 82–19, 1982–1 C.B. 169.

78.154 Tax-free sales; tread rubber; credit or refund. Situations illustrate the application of the exemptions provided for sales of retread tires to state or local governments, nonprofit educational organizations or qualified bus operators. Rev. Rul. 57–15 modified in part and superseded in part. §§48.4071–1, 48.4221–1, 48.6416(a)–1. (Secs. 4071, 4221, 6416; '54 Code.)

Rev. Rul. 82–217, 1982–2 C.B. 298.

78.155 Tax-free sales for further manufacture; evidence. In support of the tax-free nature of sales made pursuant to an annual requirement contract, a described combination of records constitutes a "purchase order or other document" for purposes of the evidence requirements of the rules relating to tax-free sales and purchases. §148.1–3. (Sec. 4221, '54 Code.)

Rev. Rul. 65–210, 1965–2 C.B. 424.

78.156 Tax-free sales for further manufacture; evidence. A manufacturer selling taxable articles tax-free to a purchaser for resale to a second purchaser for further manufacture may receive as proof of resale for further manufacture either a copy of the invoice issued by the first purchaser to the second purchaser or a statement of the availability of such invoice. Further, the invoice copy or statement must indicate the article was resold for further manufacture and include the registration numbers of each purchaser. §148.1–3. (Sec. 4221, '54 code.)

Rev. Rul. 76–305, 1976–2 C.B. 350.

78.157 Tax-free sales for further manufacture; semitrailer lengthening kits. After October 1, 1978, a trucking company that converts several of its used 35 foot semitrailers into 40 foot semitrailers using lengthening kits purchased from various manufacturers as well as other parts and materials may purchase, directly from the manufacturer or through one intervening purchaser, lengthening kits tax-free for such use provided the parties to the transactions are registered under section 4222 of the Code. Rev. Rul. 64–34 revoked. §§48.4061(a)–1, 48.4218–1, 48.6416(a)–1, 301.7805–1. (Secs. 4061, 4216, 4218, 4221, 6416, 7805; '54 Code.)

Rev. Rul. 78–205, 1978–1 C.B. 345.

78.158 Tax-free sales for further manufacture; tread rubber. The sale of tread rubber by the manufacturer to a tire retreader for use in recapping tires from bead to bead is a sale for further manufacture exempt from tax and the retreader's subsequent sale of the tires for export is exempt under section 4221(a)(2) provided the registration requirements of section 4222 are met. However, the sale of tread rubber for recapping tires from shoulder to shoulder is not a sale for further manufacture but is a sale subject to tax. Sale of the tires for export does not give rise to a credit for the tax. Rev. Rul. 58–400 superseded. §§48.4071–1, 148.1–3. (Secs. 4071, 4221, 4222, 6416; '54 Code.)

Rev. Rul. 77–90, 1977–1 C.B. 334.

78.159 Tax-free transactions; Form 637 revoked; reregistration. Forms 637, Registration for Tax-Free Transactions under chapter 32 of the Internal Revenue Code, issued before January 23, 1970, are revoked effective December 31, 1973. All affected persons, wishing to engage in tax–free sales and purchases, must reregister by executing a new Form 637 after June 25, 1973, and before January 1, 1974. Rev. Proc. 73–21 provides instructions and procedures for reregistering. §§48.4101–1, 148.1–3. (Sec. 601.402, S.P.R.; Secs. 4101, 4221, 4222, '54 Code.)

Announcement 73–68, 1973–1 C.B. 743; Rev. Proc. 73–21, 1973–2 C.B. 471.

78.160 Tires; cross-section; definition. The cross-section of a tire is defined for purposes of the exemption from tax provided by section 4073(a). §48.4073–1. (Sec. 4073, '54 Code.)

Rev. Rul. 73–50, 1973–1 C.B. 435.

78.161 Toll road authorities. Toll road authorities, created by state statute to construct, operate, and maintain toll road projects, that have powers of eminent domain, and police or regulatory powers are political subdivisions of the state and come within the scope of the exemptions. Rev. Rul. 56–467 superseded. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–276, 1978–2 C.B. 256.

78.162 Training center for the blind. A training center established to instruct the blind to properly function with the aid of guide dogs meets the requirements relating to faculty, curriculum, and enrolled student body, and qualifies as a nonprofit educational organization for purposes of the exemption from the manufacturers taxes. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–456, 1973–2 C.B. 342.

78.163 Trash container; deposited scrap recycled. The sale of a container, described in section 4063(a)(7), designed as a trash depository that can be picked up and transported by highway-type trucks is exempt from the manufacturers tax under section 4061(a) even though the container will be used as a depository for scrap iron to be recycled. §142.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 73–314, 1973–2 C.B. 357.

78.164 Trash container; hoists. Hoists specially designed to be attached to taxable truck chassis for use with exempt roll-off detachable trach containers do not qualify for exemption from the tax on truck chassis or parts or accessories. §141.1–1. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 74–263, 1974–1 C.B. 311.

78.165 Trash containers; sold to lessor. A manufacturer's sale of trash containers of the type exempt from tax to a lessor who leases them for use as such containers is subject to the tax imposed by section 4061(a) and no credit or refund is available to the manufacturer as a result of the lease. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063, 4217, 6416; '54 Code.)

Rev. Rul. 76–219, 1976–1 C.B. 333.

78.166 Truck cab heaters used in pleasure boats. Heaters designed for use in truck cabs and sold primarily for such purposes are taxable parts or accessories when they are painted with marine paint and sold for use by owners of pleasure boats. The sale of such a heater for use in a pleasure boat, other than in the boat's manufacture, does not come within the exemption provided in section 4221(a)(1). §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 74–313, 1974–2 C.B. 351.

78.167 Truck chassis combined with fifth wheel and loading equipment. A dealer that purchases tax-paid truck chassis and either separately purchases tax paid or manufactures fifth wheels and loading and unloading equipment and installs them on the chassis is liable for the manufacturers tax upon sale of the completed vehicles only on the articles of its manufacture. No credit or refund of tax paid on the purchased items is allowable. If, in addition, the dealer lengthens or shortens the chassis, further manufacture has occurred and the tax applies to the entire vehicle, but the dealer is entitled to a credit or refund of tax paid on the purchased articles. §§48.4061(a)–1, 48.4061(b)–1, 48.6416(b)–3. (Secs. 4061, 4063, 6416; '54 Code.)

Rev. Rul. 78–217, 1978–1 C.B. 346.

78.168 Truck springs; assembly, replacement, or renovation. Examples illustrate the manufacturers excise tax liability of a company in the business of repairing and replacing automotive springs on customer-owned highway trucks. §§48.4061(b)–1, 48.4218–1, 146.1–1. (Secs. 4061, 4063, 4218, 6416; '54 Code.)

Rev. Rul. 80–290, 1980–2 C.B. 310.

78.169 Truck tops; all purpose. All-purpose truck tops, designed to be mounted on pickup truck bodies, consisting of a sliding frame and a cover with vinyl windows and front and rear curtains, but containing no features that indicate special adaptations for camping accomodations or living quarters, do not qualify for exemption from tax on parts or accessories. §48.4061(b)–2. (Secs. 4061, 4063; '54 Code.)

Rev. Rul. 73–544, 1973–2 C.B. 355.

78.170 Unregistered manufacturer; sale for further manufacture. When a manufacturer that has not registered pursuant to section 4222(a) makes a sale for further manufacture pursuant to the tax-free sale provisions under section 4221(a)(1), the manufacturer remains liable for the manufacturers excise tax. The manufacturer's vendee does not become the statutory manufacturer of the article under section 4223(a) and may file for a refund or claim a credit for any tax paid on its resale of the article. §§48.4221–1, 48.4222(a)–1, 48.4223–1. (Secs. 4221, 4222, 4223; '54 Code.)

Rev. Rul. 86–18, 1986–6 I.R.B. 25.

78.171 Unregistered manufacturer; sale for further manufacture. When a manufacturer that has not registered pursuant to section 4222(a) makes a sale for further manufacture pursuant to the tax-free sale provisions under section 4221(a)(1), the manufacturer remains liable for the manufacturers excise tax. The manufacturer's vendee does not become the statutory manufacturer of the article under section 4223(a) and may file for a refund or claim a credit for any tax paid on its resale of the article. §§48.4221–1, 48.4222(a)–1, 48.4223–1. (Secs. 4221, 4222, 4223; '54 Code.)

Rev. Rul. 86–18, 1986–6 I.R.B. 25.

78.172 Vehicle driven from factory to point of exportation. Manufacturer's tax does not apply to an automobile purchased at the factory and driven directly to the Canadian border for entry into Canada containing only the luggage of the owner or to an automobile and a truck purchased at the factory with the automobile being loaded in the truck and the truck driven directly to a port for embarkation to a foreign country. S.T. 833 superseded. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 69–395, 1969–2 C.B. 212.

78.173 Vessel supplies. Situations involving exemption from tax on sales of articles for future delivery to vessels for use as supplies thereon or where vessels are diverted from foreign to domestic trade or from domestic to foreign trade are set forth. S.T. 710 superseded. Modified by Rev. Rul. 73–212 to remove the conclusion that a special fuel sold tax free for use as supplies for vessels is not subject to tax if the fuel is diverted to taxable

use. §§48.4041–9, 48.6416(b)–2, 148.1–3. (Secs. 4041, 4221, 4222, 6416; '54 Code.)
Rev. Rul. 69–99, 1969–1 C.B. 285.

78.174 Vessel supplies; exemption; registration. An authorized agent of a foreign ship owner may purchase tax-free supplies for foreign trade vessels by registering the foreign shipowner or by furnishing the manufacturer with an exemption certificate. §148.1–3. (Sec. 4222, '54 Code.)
Rev. Rul. 72–445, 1972–2 C.B. 574.

78.175 Vessel supplies; Navy Ships Stores Afloat Program. Sporting rifles sold to the Navy Ships Stores Afloat Program for resale to U.S. Navy personnel for use at sea in target shooting do not qualify as supplies for vessels for purposes of the exemption from the manufacturers excise tax. §48.4181–1. (Secs. 4181, 4221; '54 Code.)
Rev. Rul. 76–221, 1976–1 C.B. 346.

78.176 Vessel supplies; "vessel employed in the fisheries". A "vessel employed in the fisheries" includes only watercraft while exclusively used in taking, catching, processing, or transporting fish, shellfish, or other aquatic life for commercial uses for purposes of the exemption from manufacturers tax for articles sold for use by the purchaser as supplies for vessels. §§48.4041–9, 48.4221–4. (Secs. 4041, 4221; '54 Code.)
Rev. Rul. 78–312, 1978–2 C.B. 265.

78.177 Vessels of war. Articles, subject to manufacturers tax, may not be sold tax-free to a contractor for installation on vessels of war he is constructing for the U.S. Navy in fulfilling a government contract; however, the manufacturer may claim a credit or refund. (Secs. 4222, 6416; '54 Code.)
Rev. Rul. 58–171, 1958–1 C.B. 428.

78.178 Vocational rehabilitation center. A nonprofit corporation operates a vocational rehabilitation center for handicapped individuals that provides classroom training, on-the-job training and employment in its sheltered workshops and retail stores, and related services. Neither the corporation nor its workshops, retail stores, and related services qualify as nonprofit educational organizations under sections 4041(g)(4), 4221(a)(5), and 4253(j). However, the classroom training program, including instruction given in the workshops as part of the program, does qualify. Rev. Rul. 64–264 clarified and superseded. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 80–20, 1980– C.B. 231.

78.179 Volunteer ambulance association. A nonprofit volunteer ambulance association that provides free emergency ambulance services in an area in which no other ambulance service is available comes within the scope of the excise tax exemptions relating to States or political subdivisions. §154.1–1. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 77–388, 1977–2 C.B. 365.

78.180 Volunteer fire departments and rescue squads. Nonprofit volunteer fire departments and rescue squads come within the scope of the excise tax exemptions for States or political subdivisions. Rev. Ruls. 55–545 and 57–270 superseded. §§41.4483–1, 154.1–1. (Secs. 4041, 4221 4253, 4483; '54 Code.)
Rev. Rul. 77–387, 1977–2 C.B. 364.

78.181 Wilderness camp for adolescents. A nonprofit corporation that operates a wilderness camping program to rehabilitate and provide counseling to adolescents who have emotional and behavioral problems is a nonprofit educational organization for purposes of sections 4041(g)(4), 4221(a)(5) and 4253(j). Rev. Rul. 80–21 revoked. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 83–140, 1983–2 C.B. 185.

78.182 Wrecker bodies and cranes; light-duty trucks. The installation of a wrecker body and crane and the attachment of a light, mirrors, or a bumper by a company on a customer's truck chassis, having a gross vehicle weight of 10,000 pounds or less, is not further manufacture of the chassis for purposes of the tax imposed by section 4061(a)(1). Such body, crane, and other parts or accessories may no longer be purchased tax-free by the company, but a credit or refund may be allowed under section 6416(b)(2)(K) if the articles are sold in connection with the first retail sale of a light-duty truck. Rev. Rul. 73–342 obsoleted. Modified by Rev. Rul. 81–130. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)
Rev. Rul. 78–308, 1978–2 C.B. 259.

78.183 Yoga organization. Sales of taxable fuel and articles and communication services to a nonprofit corporation for its use in connection with regularly scheduled Yoga courses that are characterized by a regular faculty and curriculum and a regularly enrolled student body come within the excise tax exemption provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Such sales in connection with other classes, lectures, discussions, and seminars that are not characterized by a regular faculty and curriculum and a regularly enrolled student body and are not incidental to the regular classes are not exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 79–130, 1979–1 C.B. 332.

Firearms, shells, etc.

80.1 Air pistols and air rifles. Sales of air pistols and air rifles not capable of using an explosive to discharge their projectiles are not subject to tax. S.T. 509 superseded. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 67–453, 1967–2 C.B. 378.

80.2 Antiques. Sales of antique firearms by an importer are subject to the manufacturers tax. (Sec. 4181, '54 Code.)
Rev. Rul. 57–606, 1957–2 C.B. 733.

80.3 Blank ammunition. The tax applies to sales by the manufacturer, producer, or importer of blank ammunition, such as that used by sports officials to start races, etc., provided it is suitable for use with a taxable firearm. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 63–134, 1963–2 C.B. 512.

80.4 Component or replacement parts; installed. Where a person installs a telescopic sight on a complete new or used firearm, or cleans and blues a complete used firearm and replaces its sight and stock, sales of such a firearm are not subject to tax. However, where a person installs a sight and stock on a new or used barrel and action, which he owns or has sold to his customer, he is considered to have furnished material and manufactured a taxable firearm. (Sec. 4181, '54 Code.)
Rev. Rul. 58–586, 1958–2 C.B. 806.

80.5 Component parts; assembly. Liability for tax is incurred on the sale of firearms by a dealer who engages in the business of assembling firearms from component parts in quantity lots for purposes of sale or distribution in interstate or foreign commerce. (Sec. 4181, '54 Code.)
Rev. Rul. 55–342, 1955–1 C.B. 562.

80.6 Component parts supplied by customer. For purposes of section 4181, a gunsmith's customer is considered the manufacturer of a rifle if the customer supplies the parts used by the gunsmith in the fabrication of the rifle. If the transaction is not a regular practice of the customer and the rifle is produced for the customer's personal use, the customer is exempt from tax by reason of reg. 48.4218–2. §§48.0–2, 48.4218–2. (Secs. 4181, 4218; '54 Code.)
Rev. Rul. 84–116, 1984–31 I.R.B. 8.

80.7 Custom-type firearms produced from salvaged barrel and action. The tax applies to custom-type firearms produced by a gunsmith who incorporates therein barrels and actions salvaged from used military-type firearms. §48.4181–1. (Sec. 4181, '54 Code.)
Rev. Rul. 64–202, 1964–2 C.B. 431.

80.8 Imported for personal use; incidental importation. An individual resident of the U.S. who purchases a foreign-made firearm from a foreign vendor and has a licensed importer clear it through customs for him, is the actual "importer" of the firearm for purposes of the manufacturers tax. The firearm was not "incidentally" imported and the tax on the individual's use of the firearm is applicable. §§48.4181–1, 48.4218–2. (Secs. 4181, 4218; '54 Code.)
Rev. Rul. 72–215, 1972–1 C.B. 339.

80.9 Importer; three-party contractual agreement. A company that distributes firearms of foreign manufacture is the importer, where a domestic importing company is merely a conduit under a contractual agreement entered into by the foreign manufacturer, the domestic importing company, and the domestic distributing company. §48.4181–1. (Sec. 4181, '54 Code.)
Rev. Rul. 69–393, 1969–2 C.B. 206.

80.10 Knockdown condition. Complete firearms in a knockdown condition but complete as to all component parts are subject to tax. However, parts or accessories for firearms when sold separately or when sold with a complete firearm for use as spare parts or accessories are not subject to tax. §316.80. (Sec. 3407, '39 Code; Sec. 4181, '54 Code.)
Rev. Rul. 54–98, 1954–1 C.B. 264.

80.11 Liability for tax; sporting pistols. A company that sells sporting pistols of its own design incorporating parts and a method of construction on which it holds the patents, and which are fabricated by another company in specified annual quantities at a fixed price per pistol using its special tools, is the manufacturer of the pistols even though the fabrication agreement names the fabricator as the "manufacturer liable for the manufacturers tax" and requires the fabricator to bear risks associated with ownership and fabrication. §48.4181–1. (Secs. 4181, '54 Code.)
Rev. Rul. 78–34, 1978–1 C.B. 355.

80.12 Military academies and Coast Guard. The exemption from tax applies to sales of firearms, pistols, revolvers, shells, and cartridges to the U.S. Military, Naval, and Air Force Academies. When these articles are purchased for the U.S. Coast Guard from funds appropriated by the Treasury Department, the exemption does not apply. Pub.L. 87–526 provided that no tax may be imposed on the sale of such articles from funds appropriated for the U.S. Coast Guard. Accordingly, to the extent that sales to the Coast Guard on or after July 10, 1962, are concerned, Rev. Rul. 59–273 has been superseded. §48.4181–1. (Secs. 4181, 4182; '54 Code.)
Rev. Rul. 59–273, 1959–2 C.B. 295; Rev. Rul. 65–114, 1965–1 C.B. 481.

80.13 Military-type rifle converted to sport-type. The conversion of a military-type rifle to a sport-type rifle by (1) cutting and reshaping the military stock into a sport-type stock, or (2) cutting off part of the barrel, is an act of manufacture. Thus, the converted rifles are subject to

the manufacturers tax. §48.4181–1. (Sec. 4181, '54 Code.)
Rev. Rul. 69–325, 1969–1 C.B. 284.

80.14 Pistols and revolvers; law enforcement officers. Sales of pistols and revolvers made directly by manufacturers, or by dealers, to law enforcement officers of a State or local government, who are required to obtain them for use in carrying out their duties and who pay for them with their own funds, are not sales for the exclusive use of a State or local government. This ruling will not be applied to sales made before June 1, 1969. §§48.4181–1, 301.7805–1. (Secs. 4181, 4221, 7805; '54 Code.)
Rev. Rul. 69–209, 1969–1 C.B. 287.

80.15 Plastic projectile launchers; discharged by carbon dioxide gas. A nonlethal device that uses compressed carbon dioxide gas for launching plastic projectiles and the projectiles used with such device are not subject to the manufacturers tax. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 70–276, 1970–1 C.B. 227.

80.16 Replicas of antique firearms. Sales by an importer of articles manufactured, held out, and sold as replicas of antique pistols, revolvers, and rifles, but which are capable of firing or of being readily modified for firing, are subject to tax. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 74–137, 1974–1 C.B. 313.

80.17 Sales of machine guns. The manufacturers excise tax on firearms imposed by section 4181 applies to the sale of a machine gun by a qualified manufacturer to a qualified dealer, notwithstanding that the dealer will subsequently resell the machine gun in the sale subject to the transfer tax imposed by section 5811. §§48.4181–1, 48.4182–1. (Secs. 4181, 4182; '54 Code.)
Rev. Rul. 86–84, 1986–25 I.R.B. 6.

80.18 Shells and cartridges; firearms testing. The Service will follow the *Remington Arms* and *Western Cartridge* decisions holding that ammunition manufactured by a taxpayer and used in testing firearms of its own manufacture is not subject to the excise tax on shells and cartridges. Further, a manufacturer of shells and cartridges who sells them to a purchaser for use in testing the purchaser's manufactured firearms is not liable for the tax. Rev. Rul. 67–356 revoked. §§48.4181–1, 48.4218–4. (Secs. 4181, 4218, 4221; '54 Code.)
Rev. Rul. 76–119, 1976–1 C.B. 345.

80.19 Shells and cartridges; knockdown condition. Sales of separate parts of ammunition are not subject to tax; sales of complete shells and cartridges, even though in a knockdown condition, are subject to tax. S.T. 561 superseded. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 68–463, 1968–2 C.B. 507.

80.20 Shotgun barrels; interchangeable parts. The sale of extra interchangeable parts, such as shotgun barrels, is not taxable whether sold separately or with a complete firearm. (Sec. 4181, '54 Code.)
Rev. Rul. 56–208, 1956–1 C.B. 510.

80.21 Shotgun "kits". "Kits" which contain all of the necessary component parts for the assembly of shotguns are considered to be complete firearms in knockdown condition subject to tax, even though, in assembling the shotguns, the purchaser must "final-shape," sand, and finish the fore-arm and the stock. §48.4181–1. (Sec. 4181, '54 Code.)
Rev. Rul. 62–169, 1962–2 C.B. 245.

80.22 Shotgun shells; bird-scaring type. The tax on shells and cartridges applies to sales by the manufacturer, producer or importer of so-called bird-scaring type shotgun shells used to scare wild birds. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 61–89, 1961–1 C.B. 485.

80.23 Shotgun shells; reloading. The reloading of shotgun shells is a manufacturing operation and the sale of such shells by the reloader is subject to tax, unless the reloader reloads shells belonging to, and returned to, the customer. (Sec. 4181, '54 Code.)
Rev. Rul. 56–209, 1956–1 C.B. 511.

80.24 Shotgun with ventilated ribs and poly-chokes. The tax applies to the total price for which shotguns are sold, including the charge attributable to ventilated ribs and poly-chokes which are permanently attached to the shotguns. §48.4181–1. (Sec. 4181, '54 Code.)
Rev. Rul. 64–201, 1964–2 C.B. 430.

80.25 Signal pistols, rocket signals, miniflares, cartridges. Sales of signal pistols, rocket signals, miniflares, and cartridges for use in such devices are not subject to tax. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 70–10, 1970–1 C.B. 227.

80.26 Spear gun. The manufacturers tax on firearms does not apply to the sale of an underwater rubber-powered spear gun. (Sec. 4181, '54 Code.)
Rev. Rul. 58–82, 1958–1 C.B. 421.

80.27 Spear guns. Effective October 1, 1984, sales of spear guns designed for underwater deep sea fishing are subject to the tax on sport fishing equipment imposed by section 4161. Such sales continue to be exempt from the tax on firearms imposed by section 4181. Rev. Rul. 58–82 superseded. §48.4161(a)–2. (Secs. 4161, 4162; '54 Code.)
Rev. Rul. 85–149, 1985–39 I.R.B. 5.

80.28 Sporting rifles; Navy Ships Stores Afloat Program. Sporting rifles sold to the Navy Ships Stores Afloat Program for resale to U.S. Navy personnel for use at sea in target shooting do not qualify as supplies for vessels for purposes of the exemption from the manufacturers excise tax. §48.4181–1. (Secs. 4181, 4221; '54 Code.)
Rev. Rul. 76–221, 1976–1 C.B. 346.

80.29 Starter pistols. Starter pistols which use blank ammunition and which cannot discharge by an explosive a shell, bullet, or projectile are not pistols, revolvers, or other firearms. However, a person who removes the original barrels from such starter pistols and inserts prefitted, bored, and rifled barrels in the pistols so that a shot, bullet, or projectile can be discharged therefrom by an explosive is a manufacturer of taxable firearms, and his sales of the converted starter pistols are subject to tax. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 60–233, 1960–2 C.B. 321.

80.30 Tear gas gun; projectiles and cartridges. A gun designed for use in firing tear gas projectiles which are discharged from the gun by an explosive is a firearm, and its sale and sale of the cartridges and projectiles which are sold ready for use with the gun are subject to the manufacturers tax. §48.4181–2. (Sec. 4181, '54 Code.)
Rev. Rul. 74–357, 1974–2 C.B. 359.

Gasoline

82.1 Aircraft on loan from U.S.; military flying clubs. Military flying clubs may not purchase gasoline on a tax-free basis for use in aircraft on loan from the respective branches of the Armed Forces. (Sec. 4221, '54 Code.)
Rev. Rul. 67–120, 1967–1 C.B. 305.

82.2 Automobiles entering or leaving U.S. No exemption from the tax on gasoline is available when gasoline is sold by a producer and delivered into the fuel tank of an automobile that is shipped or driven directly out of the U.S. However, gasoline in the tank of an automobile shipped or driven into the U.S. is exempt. §48.4081–1. (Secs. 4081, 4221; '54 Code.)
Rev. Rul. 69–150, 1969–1 C.B. 286.

82.3 Aviation fuel; ultimate purchaser. The person who purchases an aircraft containing full tanks of gasoline and who actually uses the gasoline contained in the fuel tanks is the ultimate purchaser and is entitled to claim the excise tax paid on the gasoline. §48.6421(a)–1. (Sec. 6421, '54 Code.)
Rev. Rul. 66–302, 1966–2 C.B. 504.

82.4 Blended with fuel oil; common pipeline. The manufacturers tax does not apply to gasoline used by a registered gasoline producer in blending "housebrand" gasoline and No. 1 fuel oil in the production of a special motor fuel. Where the gasoline and fuel oil are held by a common carrier pipeline, but are the property of the producer, it is immaterial where the blending operation takes place. (Sec. 4082, '54 Code.)
Rev. Rul. 58–398, 1958–2 C.B. 754.

82.5 Buses; qualified; shuttle service. Buses that are used only in a shuttle service to transport customers of a parking lot between the parking lot and an airport terminal located several miles away, with no stops in between, are not qualified buses within the meaning of section 4221(d)(7). §§48.4041–1, 48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4041, 4071, 4081, 4091, 4221, 6416, 6421, 6424, 6427; '54 Code.)
Rev. Rul. 79–422, 1979–2 C.B. 379.

82.6 Church; nonprofit school operation. A church that purchases tax-paid gasoline for a car used partly for non-exempt activities may receive a refund or credit for the tax on the gasoline used exclusively for its nonprofit school if it maintains substantiating records and files the required form and statement with the dealer who sold the gasoline. §§48.4081–1, 48.6416(b)–2. (Secs. 4081, 6416; '54 Code.)
Rev. Rul. 73–111, 1973–1 C.B. 604.

82.7 Church; various activities. A church that purchases tax-paid gasoline for a bus used for various activities, some qualifying for nonprofit educational exemptions, may receive a refund or credit for the tax on the gasoline used exclusively to transport students and employees of qualified activities. §§48.4041–13, 48.4221–6. (Secs. 4041, 4063, 4221, 6421, 6424, 6427; '54 Code.)
Rev. Rul. 80–88, 1980–1 C.B. 234.

82.8 Commuter bus services. A bus company, operating under a certificate issued by a state public utilities commission, that provides bus service to employees of commercial and industrial establishments and the general public over regularly scheduled routes between their residences and those establishments and that receives more than 60 percent of its fare revenue from weekly commutation tickets qualifies for the fuel allowance provided by section 6427(b). Rev. Rul. 67–92 distinguished. §§48.4041–1, 48.6421(b)–1. (Secs. 4041, 6421, 6427; '54 Code.)
Rev. Rul. 77–241, 1977–2 C.B. 478.

82.9 Compressed natural gas. Compressed natural gas sold for use, or used, as a fuel in motor vehicles is not taxable as special motor fuel or gasoline since it is gaseous rather than liquid in form and it is not commonly known or sold as gasoline. §§48.4041–1, 48.4081–1. (Secs. 4041, 4081; '54 Code.)
Rev. Rul. 72–213, 1972–1 C.B. 328.

82.10 Educational organization; employees on official business. Gasoline sales to employees of a nonprofit educational organization when traveling on official business are not sales for the exclusive use of the organization for purposes of the exemption from the manufacturers tax if such employees are reimbursed on a mileage basis for the use of their automobiles, even though the gasoline is charged on credit cards issued in the name of the organization. §§48.4081–1, 48.6416(b)–2, 148.1–4. (Secs. 4081, 4221, 6416; '54 Code.)

Rev. Rul. 69–396, 1969–2 C.B. 214.

82.11 Engine fuel; 80-octane gasoline blended with outboard motor oil. A ready-mixed two-cycle engine fuel which is produced by blending 80-octane gasoline with outboard motor oil is gasoline subject to the manufacturers tax rather than a special motor fuel subject to the retailers tax. §48.4082–1. (Secs. 4041, 4082; '54 Code.)

Rev. Rul. 60–316, 1960–2 C.B. 310.

82.12 Farm; claim for refund; amended. An owner, tenant, or operator of a farm, who has filed a timely Form 2240, Claim for Refund of Federal Tax on Gasoline Used on a Farm, may file a valid amended claim without regard to the September 30 date prescribed by section 6420, provided the original claim is still pending. However, once the original claim has been extinguished by payment, a subsequent claim is a new claim and cannot be allowed even if filed within the period of limitations. §48.6420(b)–1. (Sec. 6420, '54 Code.)

Rev. Rul. 62–174, 1962–2 C.B. 341.

82.13 Farm; feed lot operations. A feed lot where livestock is held for an extended period of time during which there is an appreciable weight increase is considered to be a farm, and any gasoline used thereon is considered to be used on a farm for farming purposes. (Sec. 6420, '54 Code.)

Rev. Rul. 58–118, 1958–1 C.B. 490.

82.14 Farm; harvesting by milling company. Where gasoline is used by a milling company in harvesting a crop which has been purchased from a farmer, neither the milling company nor the farmer is entitled to the payment provided with respect to gasoline used on a farm for farming purposes. (Sec. 6420, '54 Code.)

Rev. Rul. 59–89, 1959–1 C.B. 645.

82.15 Farm; nursery. Gasoline used by a nursery in cultivating and raising trees, shrubs, evergreens, and vines is considered gasoline used for farming purposes and qualifies for the payment authorized under the provisions of section 6420(a). (Sec. 6420, '54 Code.)

Rev. Rul. 58–252, 1958–1 C.B. 494.

82.16 Farm; orchard spraying. Gasoline used by a farmer for spraying fruit orchards is gasoline used on a farm for farming purposes. However, if gasoline for spraying the fruit orchards is used by any person other than the farmer, the farmer is considered to be the user and ultimate purchaser of such gasoline, and the farmer, not the company performing the service, is entitled to file a claim with respect to the gasoline. (Sec. 6420, '54 Code.)

Rev. Rul. 58–219, 1958–1 C.B. 492.

82.17 Farm; spraying and cultivating lawn areas. Gasoline used to spray or cultivate lawn areas, etc., or to operate a fork lift to handle lumber in a lumber yard is not used on a farm for farming purposes. However, where the tractors and the fork lift are not registered, and are not required to be registered for highway use under the laws of any State or foreign country, the company is entitled to a payment equal to one cent for each gallon of gasoline so used. (Sec. 6420, '54 Code.)

Rev. Rul. 58–219, 1958–1 C.B. 492.

82.18 Farm; tree farming by paper company. Gasoline used by a paper company in connection with the planting, cultivating, caring for, and cutting of trees, where such operations are not incidental to farming operations, is not used on a farm for farming purposes. However, the ultimate purchaser may be entitled to payment under section 6421 insofar as the gasoline is not used in a highway vehicle. (Sec. 6420, '54 Code.)

Rev. Rul. 58–174, 1958–1 C.B. 492.

82.19 Farm-to-market roads. Gasoline used in vehicles for the transportation of agricultural or horticultural commodities to market on roads owned by the State and financed by a State road bond issue is not gasoline used on a farm for farming purposes. (Sec. 6420, '54 Code.)

Rev. Rul. 58–289, 1958–1 C.B. 494.

82.20 Fishing vessels; fisheries or whaling business. Gasoline may be sold tax-exempt by the producer to the owners of fishing vessels employed exclusively in the fisheries or whaling business for use as supplies on such vessels. Fishing vessels are "employed exclusively in the fisheries or whaling business" when used by the owners (1) exclusively for the purpose of catching shrimp and other types of aquatic life for sale commercially as bait or (2) on specific trips exclusively for catching fish all of which are to be sold commercially. (Sec. 4221, '54 Code.)

Rev. Rul. 65–134, 1965–1 C.B. 492.

82.21 Foreign trade; company plane. Civil aircraft owned and used by a company to transport its personnel to and from its foreign business properties is not engaged in foreign trade for purposes of the exemption from the tax on gasoline, lubricating oil, and the retailers tax on special motor fuels. (Sec. 4222, '54 Code.)

Rev. Rul. 56–332, 1956–2 C.B. 816.

82.22 Foreign trade; credit or refund. A formula is prescribed for determining the amount of refund or credit of manufacturers tax applicable to taxpaid fuels used in foreign trade where they are used in civil aircraft engaged in both foreign and domestic trade. (Secs. 4081, 4091, 4222, 6416; '54 Code.)

Rev. Rul. 56–311, 1956–2 C.B. 950.

82.23 Gallon measurement. Manufacturers tax on sales of gasoline must be computed on the number of gallons invoiced to the purchaser, and if invoiced on the basis of actual gallonage adjusted for temperature variations, the temperature adjustment must be established as reasonable. Rev. Rul. 68–327 superseded. §48.4081–1. (Sec. 4081, '54 Code.)

Rev. Rul. 72–615, 1972–2 C.B. 569.

82.24 Gasohol exemption; sale by parent to producer subsidiary. A subsidiary that 1) regularly buys gasoline from its parent, 2) mixes the gasoline with alcohol in its transport trucks to produce a 10 percent alcohol mixture, and 3) transports and unloads the mixture into its underground storage tanks at its service stations is a producer of gasohol for resale. The sale of gasoline by the parent to the subsidiary qualifies for exemption. §48.4081–2. (Sec. 4081, '54 Code.)

Rev. Rul. 80–354, 1980–2 C.B. 311.

82.25 Gifts for promotional purposes. The manufacturers tax applies to gasoline and lubricating oil furnished free of charge by a producer to stock car operators for use in stock car races in exchange for promotional and advertising services. This ruling will not be applied to transactions entered into by a producer prior to January 1, 1973. Rev. Rul. 59–126 revoked. §§48.4081–1, 48.4091–1, 301.7805–1. (Secs. 4081, 4091, 7805; '54 Code.)

Rev. Rul. 72–563, 1972–2 C.B. 568.

82.26 Golf course vehicles. Gasoline used in vehicles which are used for maintaining a golf course is not gasoline used on a farm for farming purposes. Accordingly, no payment may be made under section 6420 with respect to such gasoline. However, under section 6421 the ultimate purchaser is entitled to a refund. (Secs. 6420, 6421; '54 Code.)

Rev. Rul. 57–17, 1957–1 C.B. 440.

82.27 Highway patrol and maintenance. Sales of gasoline and lubricating oil for use in highway patrol and maintenance vehicles operated by an instrumentality of a State government are sales "for the exclusive use of a State or local government" and, therefore, are exempt from the manufacturers tax. §§48.4081–1, 48.4091–1. (Secs. 4081, 4091; '54 Code.)

Rev. Rul. 72–216, 1972–1 C.B. 341.

82.28 Highway vehicle owned by U.S. A payment of one cent for each gallon of gasoline used in a highway vehicle which is owned by the U.S. will not be allowed if such vehicle had been used on the highway at any time during the period covered by the claim. However, the claim will be allowed if the vehicle had been used exclusively off the highway during the period covered by the claim. (Sec. 6421, '54 Code.)

Rev. Rul. 58–349, 1958–2 C.B. 891.

82.29 Local transit system; private contract or limousine services. Revenue derived from a private contract bus service which, although scheduled, does not serve the public is not includible as "passenger fare revenue" for purposes of the credit or refund of tax paid on gasoline and special fuels used by local transit systems. Revenue derived from a public limousine service, a "scheduled common carrier public land transportation service", is includible as "passenger fare revenue", even though such revenue does not qualify as "commuter fare revenue". Further, the operation of this service as a separate department of the transportation company does not entitle the company to exclude revenue derived from the service from its computation of the passenger fare revenue. Distinguished by Rev. Rul. 77–24. §§48.6416(b)–2, 48.6421(b)–1. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 67–92, 1967–1 C.B. 361.

82.30 Losses; reimbursement by pipeline carrier. Reimbursement by a pipeline carrier to a producer or importer for gasoline lost by evaporation, leakage, or spillage while in transit is not a sale of gasoline. S.T. 807 superseded. §48.4081–1. (Sec. 4081, '54 Code.)

Rev. Rul. 68–573, 1968–2 C.B. 504.

82.31 Manufacturers of automotive vehicles. A manufacturer of automobiles and automobile trucks may take a credit or be allowed a refund with respect to that portion of tax-paid gasoline which is normally placed in the vehicles near the final stages of the manufacturing processes for purposes of testing and inspecting the vehicles but which is not consumed and remains in the vehicles when they are sold by the manufacturer. §48.6416(b)–3. (Sec. 6416, '54 Code.)

Rev. Rul. 65–153, 1965–1 C.B. 542.

82.32 Mixed with lubricating oil; dealers. A mixture of gasoline and a small quantity of lubricating oil is considered gasoline. A dealer or consumer engaged in mixing the two products is not a producer or manufacturer thereof and may not purchase them for mixing free of tax. The ultimate purchaser may claim a credit or refund on any such gasoline used other than as a fuel in a highway use vehicle. S.T. 591 and S.T. 828 super-

seded. §§48.4081–1, 48.4082–1, 48.4091–1. (Secs. 4081, 4082, 4091, 4221; '54 Code.)

Rev. Rul. 69–208, 1969–1 C.B. 283.

82.33 "Motor" method to determine octane rating. For purposes of determining the applicability of the tax on gasoline, the "motor" method should be used to ascertain the petroleum products having "an A.T.S.M. octane number of less than 70" which are excludable from the term gasoline. §48.4082–1. (Sec. 4082, '54 Code.)

Rev. Rul. 62–109, 1962–2 C.B. 242.

82.34 Municipality; interest on additional tax; credit or refund. Interest paid on additional gasoline tax, which was assessed as a result of failure to obtain exemption certificates for tax-free sales of gasoline to municipalities, shall, upon presentment of the required exemption certificates, be credited or refunded. The restriction on interest refers to interest allowable on overpayments under the provisions of section 6611 and not to the interest on underpayments imposed by section 6601. §§48.6416(b)–2, 301.6402–1. (Secs. 6402, 6416; '54 Code.)

Rev. Rul. 66–343, 1966–2 C.B. 503.

82.35 "Natural gasoline". A by-product obtained in the processing of natural gas and commercially known as "natural gasoline" is gasoline and is subject to tax. §48.4082–1. (Sec. 4082, '54 Code.)

Rev. Rul. 65–132, 1965–1 C.B. 472.

82.36 Nonhighway or local transit use; claims; amended. The ultimate purchaser of gasoline, who has filed a timely Form 843, Claim, covering a one-year period ending on June 30, may file a valid amended claim without regard to the September 30 date prescribed by section 6421, provided the original claim is still pending. However, once the original claim has been extinguished by payment, a subsequent claim is a new claim, and cannot be allowed even if filed within the period of limitation. §48.6421(c)–1. (Sec. 6421, '54 Code.)

Rev. Rul. 63–205, 1963–2 C.B. 622.

82.37 Nonhighway use; claims; nonresident. The credit allowable for tax paid on gasoline and lubricating oil by a nonresident owner of foreign-registered civil aircraft must be claimed on an income tax return even though such return is not otherwise required. §48.6421(a)–1. (Secs. 6421, 6424; '54 Code.)

Rev. Rul. 69–406, 1969–2 C.B. 261.

82.38 Nonhighway use; claims for refund or credit. Various situations for claiming refund of, or taking credit against income tax for, the tax on gasoline used otherwise than as a fuel in a highway vehicle after June 30, 1965, and the tax on lubricating oil used otherwise than in a highway motor vehicle after December 31, 1965, are discussed. Supplemented to clarify the procedure for claiming refund or credit; further supplemented to provide guidelines for filing claims by the U.S., State and local governments, and by certain tax-exempt organizations not required to file income tax return. (Secs. 39, 6421, 6424; '54 Code.)

Rev. Rul. 66–48, 1966–1 C.B. 9; Rev. Rul. 66–276, 1966–2 C.B. 505.

82.39 Nonhighway use; nonprofit charitable organization. Sales of gasoline to a nonprofit charitable organization for use as a fuel in its aircraft in performance of its activities are subject to tax in the absence of a statutory exemption. The organization, as the ultimate purchaser of gasoline used for nonhighway purposes may obtain an amount equal to two cents for each gallon of gasoline so used on which the tax was paid at the rate of four cents a gallon. §§48.4081–1, 48.6421(a)–1. (Secs. 4081, 6421; '54 Code.)

Rev. Rul. 64–4, 1964–1 (Part 1) C.B. 379.

82.40 Nonproducing parent of wholly owned producing subsidiary. A parent corporation is not a producer of gasoline by reason of refining operations performed by its wholly owned subsidiary; therefore, the exemption in the case of sales of gasoline to a producer does not apply to gasoline sold to the parent by any producer or importer. (Sec. 4082, '54 Code

Rev. Rul. 57–250, 1957–1 C.B. 370.

82.41 Producer; activities temporarily discontinued or abandoned. The status of a registered producer of gasoline is not affected by the temporary discontinuance of producing activities because of adverse business conditions, excess inventories, etc. However, where a company disposes of its producing equipment for the purpose of abandoning all producing activities in the future, the company would no longer have the status of a producer but would be held accountable with respect to gasoline it produced, compounded, blended, or purchased tax free before it abandoned its operations. S.T. 686 superseded. §§48.4081–1, 48.4082–1, 48.4083–1. (Secs. 4081, 4082, 4083; '54 Code.)

Rev. Rul. 68–275, 1968–1 C.B. 471.

82.42 Producer; crude oil. Sales of gasoline by producers thereof to dealers in crude oil or to producers of crude oil who do not qualify as producers of gasoline are subject to tax. (Sec. 4083, '54 Code.)

Rev. Rul. 58–286, 1958–1 C.B. 404.

82.43 Producer; tax-free gasoline in business vehicles. A dealer, who has registered as a producer because he sells gasoline exclusively to other producers of gasoline, will not forfeit such producer status by reason of his use of a small portion of the tax-free gasoline in his business motor vehicles. (Sec. 4082, '54 Code.)

Rev. Rul. 58–457, 1958–2 C.B. 777.

82.44 Producer; tax-free sales for city owned commuter vans. A city owning and maintaining vans used to transport city employees to and from work, under a van pool arrangement that permits an employee "pool coordinator" driver personal use of the van, may purchase gasoline tax-free under section 4221(a)(4) to the extent it estimates that gas purchased for the vans will be used for commuting purposes. The city must notify the producer if the gasoline used for personal purposes is more than it estimated. If such use is less than its estimate the city may request that the producer claim a credit or refund of the tax overpayment. §§48.4081–1, 48.6416(b)–2. (Secs. 4081, 4221, 6416; '54 Code.)

Rev. Rul. 77–432, 1977–2 C.B. 375.

82.45 Refunds and credits; resale by wholesale distributor. A registered wholesale distributor who purchases tax-paid gasoline and then sells it at a tax-excluded price is not entitled to a credit or refund of the tax paid on the taxable sale of the gasoline. §§48.4081–1, 48.4083–1, 48.6416(a)–1. (Secs. 4081, 4083, 6416; '54 Code.)

Rev. Rul. 82–53, 1982–1 C.B. 210.

82.46 Refunds and credits; vessels employed in the fisheries. Operators of commercial fishing boats who purchase tax-paid fuels and lubricating oil for exclusive use in commercial fishing prior to January 1, 1979 may claim a credit or refund of all or a portion of such tax. As an alternative, the retail dealer and producer may claim a credit or refund of the tax paid by them provided they reimburse the operator for the amount of the tax or obtain the written consents of the operator to their filing the claim. For gasoline and lubricating oil used after December 31, 1978, no credit or refund may be claimed by the operator. Modified by Rev. Rul. 81–65 §§48.4041–1, 48.4081–1, 48.4091–1, 48.6416(b)–2, 48.6421(a)–1. (Secs. 39, 4041, 4081, 4091, 6416, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 79–48, 1979–1 C.B. 434.

82.47 Refunds and credits; vessels employed in the fisheries. Operators of commercial fishing vessels who purchased tax-paid gasoline and lubricating oil for use in their vessels after 1978 may obtain the direct payments provided by sections 6421 and 6424. Rev. Rul. 79–48 modified. §§48.4081–1, 48.4091–1, 48.6421(a)–1. (Secs. 39, 4081, 4091, 6421, 6424; '54 Code.)

Rev. Rul. 81–65, 1981–1 C.B. 583.

82.48 Resale by municipality to another State subdivision. A municipality purchased gasoline tax-free for its exclusive use, and resold some of it to another political subdivision of the State for its exclusive use. The resale of the gasoline to another political subdivision of the State is a disposition for the exclusive use of the State or local government and is not subject to the tax. §48.4081–1. (Secs. 4081, 4221; '54 Code.)

Rev. Rul. 68–141, 1968–1 C.B. 483.

82.49 School bus. In order to obtain the benefit of the relief provided by sections 6421(b) (1) and 6416(b) (2) (H), pertaining to gasoline and special fuels, a company under contract with local school districts must qualify as a local transit system furnishing scheduled common carrier public passenger land transportation service along regular routes. Amounts paid by a school board should be excluded in determining the 60 percent passenger fare revenue test; however, fares paid by the pupils must be taken into consideration. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 59–336, 1959–2 C.B. 415.

82.50 School bus; church parish. A church that does not operate a school that comes within the meaning of the term nonprofit educational organization, may not purchase gasoline on a tax-exempt basis even though it is used in buses to transport children to a neighboring parish school. §148.1–4. (Sec. 4221, '54 Code.)

Rev. Rul. 64–340, 1964–2 C.B. 440.

82.51 School bus; contract carrier. The sale of gasoline to a school district to be furnished without charge to a contract carrier for use in performance of a contract with the school district for the transportation of school children to and from school is regarded as a sale to a State or local government for its exclusive use and is not subject to tax, irrespective of whether or not the gasoline pumps are installed on the premises of the contract carrier. (Sec. 4221, '54 Code.)

Rev. Rul. 59–319, 1959–2 C.B. 311.

82.52 School bus; contract carrier. The sale of gasoline to a school district to be resold to a school bus operator for use in performance of a contract with the district for transporting school children is not for the exclusive use of the school district, and the exemption provided by section 4221(a)(4) does not apply. Rev. Rul. 73–542 distinguished. Distinguished by Rev. Rul. 79–297. (Sec. 4221, '54 Code.)

Rev. Rul. 79–112, 1979–1 C.B. 356.

82.53 School bus; contract carrier. A school district elects to purchase gasoline and furnish it to a school bus operator under a contract that allows the school district to reduce the amount paid to the bus operator by an amount representing the average estimated cost of gasoline used during the contract term. The sale to the school district is for its exclusive use within the meaning of section 4221(a)(4) and is exempt from tax. Rev. Rul. 79–112 distinguished.

§§48.4081–1, 48.4221–5. (Secs. 4081, 4221, 6421; '54 Code.)
Rev. Rul. 79–297, 1979–2 C.B. 379.

82.54 School bus; contract carrier for private school. The principles stated in Rev. Rul. 59–319 with respect to tax-free sales of gasoline for the exclusive use of school districts of a State or local government are equally applicable to gasoline sold under similar circumstances for exclusive use of parochial or other privately operated schools which qualify as nonprofit educational organizations. Therefore, sales by producers of gasoline to such schools for use by contract carriers in fulfillment of contracts to transport students to and from such schools are exempt from tax. §148.1–4. (Sec. 4221, '54 Code.)
Rev. Rul. 60–303, 1960–2 C.B. 335.

82.55 Snow plows and sanders. The payment authorized by section 6421(a) applies to gasoline used in snow plows and sanders which are not required to be registered for highway use. Similarly, the credit or refund provisions under section 6416(b) (2) (I) and (J) apply to diesel and special motor fuels for such vehicles. However, neither provision applies to gasoline, diesel fuel or special motor fuels used by a transit company in supervisory cars, repair trucks, snow plows, and sanders which are required to be registered for highway use. (Secs. 6416, 6421; '54 Code.)
Rev. Rul. 59–76, 1959–1 C.B. 646.

82.56 Source undisclosed by vendor. The vendor is presumed to be the producer or importer of gasoline if he does not disclose the source from which such gasoline was obtained. §§48.4081–1, 48.4082–1. (Secs. 4081, 4082; '54 Code.)
Rev. Rul. 72–480, 1972–2 C.B. 568.

82.57 State highway authority. Sales of gasoline to a State highway authority to be furnished without charge to motorists stranded on a State-operated limited access highway are sales to a State or local government for its exclusive use and are exempt from the tax. §148.1–3. (Secs. 4081, 4221, 4222, 6416; '54 Code.)
Rev. Rul. 59–359, 1959–2 C.B. 312.

82.58 Straight run gasoline. Low octane straight run gasoline, not suitable for use as a motor fuel without further processing and blending with other petroleum products and additives, is not gasoline within the meaning of section 4082(b) and is not subject to tax §48.4081–1. (Secs. 4081, 4082; '54 Code.)
Rev. Rul. 75–397, 1975–2 C.B. 431.

82.59 Taxicab services. A fleet of taxicabs operated under rules and regulations that give the first person or persons hiring the vehicle exclusive right to it and prohibit the soliciting of other passengers once the vehicle is hired is not engaged exclusively in furnishing qualified taxicab services for purposes of the credit or refund provided by section 6427(e)(1). §§48.4041–1, 48.4081–1. (Secs. 4041, 4081, 6427; '54 Code.)
Rev. Rul. 81–155, 1981–1 C.B. 584.

82.60 Testing newly produced highway vehicles. Newly produced highway vehicles that display "manufacturer's plates" for the purpose of moving the vehicles over the highways are considered to be registered for highway use and gasoline use in moving these vehicles over the highways does not qualify for refund. However, where a State does not require the producer to register the vehicles for the purpose of testing them on private test sites, the vehicles are not registered for highway use while operated on such sites, and the gasoline used in testing them qualifies for refund. §48.6421(a)–1. (Sec. 6421, '54 Code.)
Rev. Rul. 60–357, 1960–2 C.B. 397.

82.61 Wholesale distributor; bulk sales to retailer subsidiaries. A parent corporation selling gasoline only to its wholly owned subsidiary service stations is not a wholesale distributor, and, therefore, may not register to purchase gasoline tax free from producers. §§48.4081–1, 48.4082–1, 48.4083–1. (Secs. 4081, 4082, 4083; '54 Code.)
Rev. Rul. 72–323, 1972–1 C.B. 338.

82.62 Wholesale distributor; consignment sales. A producer of gasoline remains liable for the manufactureres tax on gasoline delivered to a wholesale distributor on a consignment basis. The distributor may not elect to be treated as the producer of the gasoline sold on a consignment basis; however, the producer's liability does not arise until the gasoline delivered to the consignee is sold. §48.4082–1. (Sec. 4082, '54 Code.)
Rev. Rul. 63–80, 1963–1 C.B. 217.

82.63 Wholesale distributor; consignment sales; losses. A producer, who consigns gasoline to a distributor and retains title to the product until it is sold, is not liable for the tax with respect to gasoline lost through excessive evaporation, leakage, or spillage in handling which occurs after the products are delivered to the distributor, even though the distributor is required to reimburse the producer for those losses. §48.4081–1. (Sec. 4081, '54 Code.)
Rev. Rul. 64–211, 1964–2 C.B. 421.

82.64 Wholesale distributor; lack of storage facilities. A company that maintains no storage facilities but regularly engages in purchasing and reselling gasoline in bulk quantities to producers, retailers, or users, for delivery by its supplier directly into the customers' bulk storage tanks, takes title to the gasoline from the time of the purchase from its supplier until the gasoline is delivered to its customers' storage tanks, and elects to register under section 4101, may make tax-free purchases of gasoline as a wholesale distributor. §§48.4081–1, 48.4082–1, 48.4083–1, 48.4101–1. (Secs. 4081, 4082, 4083, 4101; '54 Code.)
Rev. Rul. 74–286, 1974–1 C.B. 311.

General

84.1 Articles damaged in transit. Where title to an article remains in the manufacturer until delivered by the carrier, and the article is destroyed in transit, no liability for tax is incurred. Sale of the demaged article to the customer at a reduced price will result in tax liability measured by that price. Transfer of title from the manufacturer to the carrier for salvage in adjustment of damage claim is not considered a sale and no tax attaches. Distinguished by Rev. Rul. 75–216. (Secs. 4061—4181, 4219; '54 Code.)
Rev. Rul. 56–361, 1956–2 C.B. 794.

84.2 Articles of Puerto Rican manufacture. The tax imposed on articles of Puerto Rican manufacture coming into the U.S. is applicable to any article withdrawn from places of governmental supervision for sale in the U.S. where there is a tax on the act of manufacturing as distinguished from the sale of like articles of domestic manufacture. The manufacturers taxes are not applicable to articles which are imported into the U.S. and then exported to a foreign country prior to their sale or use. (Secs. 4225, 7651, 7652; '54 Code.)
Rev. Rul. 58–554, 1958–2 C.B. 909.

84.3 Articles lost through casualty. A loss through casualty after a taxable sale has been consummated does not give rise to a claim for credit or refund of the manufacturers or retailers taxes paid. S.T. 536 superseded. Distinguished by Rev. Rul. 75–216. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 48.6416(b)–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 6416; '54 Code.)
Rev. Rul. 68–559, 1968–2 C.B. 504.

84.4 Articles produced under patent rights. Where a corporation owns patents under which a taxable article is fabricated for it by another company, the corporation is the manufacturer of the article for purposes of the munufacturers tax. Distinguished by Rev. Rul 76–181. (Secs. 4061, 4071, 4161, 4181; '54 Code.)
Rev. Rul. 58–134, 1958–1 C.B. 395.

84.5 Articles produced under patent rights. The manufacturer of a patented product that sold the product patents, trademarks, and trade names to one of its customers, retaining an unlimited nonexclusive, and irrevocable license to use the patents in the production and sale of the product and agreeing to sell trademark and trade-name items only to the patent holder and to supply a certain percent of the patent holder's annual requirements of such products, is the manufacturer liable for the excise tax on all sales of such products. Rev. Rul 58–134 distinguished. §316.4. (Secs. 4061, 4071, 4161, 4181; '54 Code.)
Rev. Rul. 76–181, 1976–1 C.B. 341.

84.6 Articles reacquired from distributor; credit or refund. A manufacturer's reacquisition of tax-paid articles from the inventory of a former distributor, together with acquisition of trademarks previously used by the distributor, at a total negotiated price higher than that for which the articles were originally sold is a repurchase rather than a rescinded sale under reg. 48.6416(b)(2)(i). No price readjustment results from the transaction and no credit or refund of the tax paid on the original sale is allowable. Since no credit or refund is allowable no tax liability is incurred on resale of these articles. §§48.4061(a)–1, 48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 48.6416(b)–1. (Secs. 4061, 4161, 4181, 6416; '54 Code.)
Rev. Rul. 78–126, 1978–1 C.B. 434.

84.7 Articles returned to manufacturer before or after use; credits or refunds. A full credit or refund is allowable for manufacturers tax paid on an article sold and returned unused to the manufacturer who repays the purchaser the sale price minus a "restocking charge" handling expense. For articles returned after use because of warranty failure, the credit or refund is allowable in proportion to whatever part of the sale price is returned to the purchaser. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1, 48.6416(b)–1. (Secs. 4061, 4161, 4181, 6416; '54 Code.)
Rev. Rul. 73–153, 1973–1 C.B. 604.

84.8 Assets acquired and sold by creditor; liability for tax. The sale of taxable motor vehicles by an heir, to whom the vehicles were transferred by a decedent's estate that had acquired them as a secured creditor of the bankrupt vehicle manufacturer, is subject to tax to the same extent and in the same manner as if the heir were the manufacturer. §§48.4061(a)–1, 48.4219–1. (Secs. 4061, 4219; '54 Code.)
Rev. Rul. 76–492, 1976–2 C.B. 348.

84.9 Bonus or free goods; tax based on liquid measurement or weight. Where a manufacturer sells articles of the type that are subject to tax on the basis of liquid measurement or weight and includes an additional quantity free of charge as a "bonus" or "free goods", the tax on the sale of the articles is based on the total weight of the shipment, regardless of whether a portion of the shipment consists of "bonus" or "free goods." §§48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4071, 4081, 4091; '54 Code.)
Rev. Rul. 69–72, 1969–1 C.B. 283.

84.10 Bonus or free goods; tax based on selling price. Several situations are set forth for

computing the manufacturers tax involving sales by the manufacturer where the tax is based on the selling price and the manufacturer "gives" the purchaser as a "bonus" or "free goods" a quantity of taxable or nontaxable articles. (Sec. 4216, '54 Code.)

Rev. Rul. 69–73, 1969–1 C.B. 284.

84.11 Components; nontaxable end-product sold to State. The manufacturers tax on the use by the manufacturer of a taxable article in the further manufacture of a nontaxable article is not affected by the fact that the nontaxable end-product article may be sold by the manufacturer for the exclusive use of a State or political subdivision. (Sec. 4218, '54 Code.)

Rev. Rul. 59–63, 1959–1 C.B. 356.

84.12 Components; use in further manufacture. A manufacturer or producer who purchases parts, accessories, or tax-paid components for use in the manufacture of any taxable or nontaxable articles is entitled to a refund or credit, without interest, for the amount of tax paid. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 56–595, 1956–2 C.B. 951.

84.13 Contractor; tax-paid articles installed for political subdivision. Tax-paid articles purchased by a contractor and used in connection with a construction, repair and maintenance contract with a political subdivision of a State are considered resold for the exclusive use of the political subdivision and a credit or refund of the tax is allowed. §316.204. (Sec. 3443, '39 Code; Sec. 6416, '54 Code.)

Rev. Rul. 41, 1953–1 C.B. 466.

84.14 Credit or refund; articles leased to States or local governments; purchase option. Credit or refund of manufacturers tax is not allowable on tax-paid articles leased by dealers to States or local governments under a lease that includes an option which is subsequently exercised, to purchase the article upon termination of the lease. However, if a purported lease is, in substance, a "conditional sale," or similar transaction so that an actual sale of the article to the States or local government has taken place at the outset, credit or refund is allowable. §§48.4061(a)–1, 48.4071–1, 48.4161–1, 48.6416(b)–2. (Secs. 4061, 4071, 4161, 4217, 6416; '54 Code.)

Rev. Rul. 72–485, 1972–2 C.B. 639.

84.15 Credit or refund; assignment of claim. Under section 3477, 31 U.S.C. 203, a voluntary assignment of the right to file a claim for credit or refund of manufacturers taxes is not recognized. §316.204. (Secs. 3404, 3443, '39 Code; Secs. 4061, 6416, '54 Code.)

Rev. Rul. 56–3, 1956–1 C.B. 685.

84.16 Credit or refund; sales for resale; pool-buying cooperative. A manufacturer may claim a credit or refund of the tax paid on his sale of articles which subsequently are resold by his vendee, a pool-buying cooperative, to an institution qualifying as a nonprofit educational organization, although the manufacturer's sale to the cooperative was not exempt. §§48.6416(b)–2, 148.1–4. (Secs. 4221, 6416; '54 Code.)

Rev. Rul. 63–86, 1963–1 C.B. 252.

84.17 Credit or refund; unregistered manufacturer's vendee. When a manufacturer that has not registered pursuant to section 4222(a) makes a sale for further manufacture pursuant to the tax-free sale provisions under section 4221(a)(1), the manufacturer remains liable for the manufacturers excise tax. The manufacturer's vendee does not become the statutory manufacturer of the article under section 4223(a) and may file for refund or claim a credit for any tax paid on its resale of the article. §§48.4221–1, 48.4222(a)–1, 48.4223–1. (Secs. 4221, 4222, 4223; '54 Code.)

Rev. Rul. 86–18, 1986–6 I.R.B. 25.

84.18 Demonstrators. The use of a business machine as a demonstrator by the manufacturer, producer, or importer thereof, in the operation of a business in which he is engaged, makes such person liable for the manufacturers tax on business machines in the same manner as if the machines were sold by him. The tax liability arises at the time the manufacturer first places the machine into such use and is computed on the price for which such or similar business machines are sold by manufacturers in the ordinary course of trade. However, no tax is incurred on the later sale of the used machine. §48.4191–1. (Secs. 4191, 4218; '54 Code.)

Rev. Rul. 60–290, 1960–2 C.B. 331.

84.19 Exported articles; estimate of number; credit or refund. A statement furnished by a purchaser to the manufacturer, estimating the number of taxable articles to be exported is acceptable as evidence that the articles are sold for export for purposes of exemption from or credit and refund of the manufacturers tax. Rev. Rul. 247 superseded. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 71–375, 1971–2 C.B. 370.

84.20 Exported articles; parcel post shipments. Proof of exportation in the case of parcel post shipments of articles subject to tax should be in the form of certificates that show prescribed information and that have been canceled, or initialed or certified by the local postmaster. S.T. 477 superseded. (Sec. 4221, '54 Code.)

Rev. Rul. 68–599, 1968–2 C.B. 516.

84.21 Exported articles; truck body on tax-paid chassis. A truck exporter that mounted its own manufactured bodies on truck chassis it purchased tax-paid from the chassis manufacturer, who had received notice of intent to export, has not used the chassis in further manufacture and may receive a refund of the tax paid provided the chassis manufacturer supplies the waiver statement required under section 48.6416(e)–1 of the regulations. Rev. Rul. 58–216 superseded. §§48.4061(a)–1, 48.6416(e)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 75–329, 1975–2 C.B. 484.

84.22 Exported articles reimported. The tax does not apply to the sale in the U.S. by the importer of articles which had originally been sold in and shipped out of the U.S. even though the original sale of the articles in the U.S. was made on a tax-free basis. S.T. 938 revoked. Distinguished by Rev. Rul. 70–12. (Secs. 4061, 4071, 4081, 4091, 4161, 4181; '54 Code.)

Rev. Rul. 56–562, 1956–2 C.B. 798.

84.23 Exported articles reimported. The tax does not apply to an importer's use of articles which initially were produced in the U.S. and sold on a tax-exempt basis by the manufacturer for export to a foreign country. (Sec. 4218, '54 Code.)

Rev. Rul. 63–162, 1963–2 C.B. 525.

84.24 Exported articles reimported; articles diverted from exportation; truck chassis/cab. The taxability of truck chassis/cabs sold tax free for export and subsequently reimported or diverted from exportation in four situations is discussed. §§48.4061(a)–1, 48.4061(b)–1, 48.4221–3. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 83–64, 1983–1 C.B. 289.

84.25 Foreign sales to domestic customers. An individual engaged in the business of arranging to have domestic customers supplied with photographic equipment from foreign sources by giving the prospective customers the names and addresses of foreign suppliers is not an importer, where such person does not order goods, handle money, or assume any responsibility whatsoever. Accordingly, such individual incurs no liability for the manufacturers tax with respect to commissions received from the foreign suppliers on their sales to the domestic customers. (Sec. 4171, '54 Code.)

Rev. Rul. 60–106, 1960–1 C.B. 490.

84.26 Freight expense underestimated. Credit or refund for overpayments of manufacturers tax attributable to erroneous estimates of freight expense will be allowed only after compliance with the requirements of section 6416(a), relating to repayment to the ultimate purchaser. (Secs. 4216, 6402; '54 Code.)

Rev. Rul. 57–411, 1957–2 C.B. 847.

84.27 Importer. Where *X* corporation and *Y* company participate in an agreement to import electric chord organs in such a way that *Y* controls the importation of the organs, *Y* is considered to be the importer for manufacturers tax purposes. §48.4151–1. (Sec. 4151, '54 Code.)

Rev. Rul. 61–179, 1961–2 C.B. 183.

84.28 Importer; computation and prepayment of tax. Under prescribed conditions, an importer of articles subject to the manufacturers taxes may compute and prepay the tax at the time the taxable articles are imported, rather than when they are sold. (Secs. 4061, 4071, 4081, 4161, 4181, 6011; '54 Code.)

Rev. Rul. 58–315, 1958–1 C.B. 473.

84.29 Importer; definition. A person who withdraws taxable articles from a customs bonded warehouse for sale or use in the U.S. is the importer for purposes of the manufacturers taxes. Amplified by Rev. Rul. 67–209. (Secs. 4061, 4071, 4081, 4161, 4181; '54 Code.)

Rev. Rul. 56–409, 1956–2 C.B. 796.

84.30 Importer; foreign manufacturer paying shipping, etc. costs. A U.S. company that buys articles subject to the manufacturers tax from a nonresident foreign manufacturer is the importer irrespective of a sales agreement that the foreign manufacturer will incur the costs of transportation, customs clearance, and delivery, with title passing on delivery. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4161, 4181; '54 Code.)

Rev. Rul. 68–197, 1968–1 C.B. 455.

84.31 Importer; shipments to subsidiary through unrelated corporation. A foreign company organized a subsidiary in the U.S. to market certain of its manufactured articles. Under an independent arrangement the foreign corporation shipped the articles to an unrelated U.S. company for the purpose of clearing the articles through customs and shipping them to the subsidiary. The subsidiary is the importer of the taxable articles and is liable for reporting and paying the tax on its sale or use of the articles. Rev. Rul. 56–409 amplified. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4071, 4081, 4161, 4181; '54 Code.)

Rev. Rul. 67–209, 1967–1 C.B. 297.

84.32 Lease converted to sale. Where a manufacturer leases taxable articles and later, under the terms of a "lease-purchase" contract, converts the lease to a sale, a credit or refund of the manufacturers tax paid on the lease payments may be allowed in proportion to the amount of the lease payments which are credited against the selling price of the article. (Sec. 6416, '54 Code.)

Rev. Rul. 57–583, 1957–2 C.B. 851.

84.33 Lease payments applied on purchase of new article. Where a manufacturer leases a taxable business machine to a customer, who later purchases a new machine, the tax due on the new machine may not be reduced by the

amount of tax paid on the leased machine. §48.4191–1. (Secs. 4191, 4217; '54 Code.)
Rev. Rul. 62–125, 1962–2 C.B. 251.

84.34 Liability; Armed Forces. The U.S. Armed Forces are liable for the manufacturers tax on certain taxable articles produced or imported and used by the military service in the conduct of the military operation. §§48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4218–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4218; '54 Code.)
Rev. Rul. 68–557, 1968–2 C.B. 515.

84.35 Liability; Armed Forces disciplinary barracks. Since there is no provision for exempting from tax sales by the U.S. or its instrumentalities, an Armed Forces disciplinary barracks which manufactures articles that are subject to manufacturers tax will be liable for the tax on all sales of such articles. (Secs. 4061, 4071, 4161, 4181; '54 Code.)
Rev. Rul. 58–103, 1958–1 C.B. 394.

84.36 Mechanical lighters. A company, which furnishes the necessary materials and uses its own tools and dies in the production of an unpatented mechanical lighter, is the manufacturer for purposes of the manufacturers tax. (Sec. 4201, '54 Code.)
Rev. Rul. 58–114, 1958–1 C.B. 424.

84.37 Nonprofit educational organizations. A credit or refund of tax paid on sales of articles to a contractor is allowable where the articles are installed in fulfillment of a construction, repair, or maintenance contract and, in substantially unaltered form, become the property of a nonprofit educational organization. However, such articles may not be sold tax-free to dealers, distributors, or other persons for resale to nonprofit educational organizations. §148.1–4. (Secs. 4221, 6416; '54 Code.)
Rev. Rul. 60–172, 1960–1 C.B. 509.

84.38 Open credit and installment accounts. A manufacturer is not entitled to a credit or refund of manufacturers tax paid on sales of articles on open credit accounts, even though such accounts are uncollectible; his liability for the tax on credit sales is unaffected by the uncollectibility of the accounts. However, the manufacturer is entitled to a credit or refund of any advance payments of tax with respect to which he incurs no liability because the installment payments are never collected. §301.6401–1. (Secs. 4216, 6401; '54 Code.)
Rev. Rul. 60–175, 1960–1 C.B. 632.

84.39 Overpayments. The procedure which must be followed by a taxpayer who has an overpayment of manufacturers tax for certain sales of articles allowed as an offset against the tax due on other sales of the same or a different class of articles is set forth. §316.15. (Sec. 3443, '39 Code; Sec. 6416, '54 Code.)
Rev. Rul. 54–118, 1954–1 C.B. 265.

84.40 Overpayments; readjustments of selling price. Where the selling price of any article subject to the retailers or manufacturers taxes is readjusted by reason of a cash discount, the proportionate part of the tax paid which is applicable to the discount represents an overpayment to be refunded or credited to the taxpayer without interest. The discount may not be considered as applying only to the tax-excluded sale price of an article even though the computation of the amount of the discount is based upon such tax-excluded sale price. (Sec. 6416, '54 Code.)
Rev. Rul. 59–216, 1959–1 C.B. 643.

84.41 Purchase option deposit paid by lessee. An option deposit to purchase a leased business machine at any time within a prescribed period constitutes a lease payment which is subject to the manufacturers tax. If the deposit is refunded to a lessee who exercises his option to purchase, the manufacturer will be entitled to a credit or refund of the tax paid with respect to the amount refunded. §48.4191–1. (Secs. 4191, 4216, 4217; '54 Code.)
Rev. Rul. 61–100, 1961–1 C.B. 488.

84.42 Retail sale; custom-made truck bodies; manufacturer's sale to customer. Where a manufacturer of custom-made truck bodies negotiates prices, specifications, and quantities directly with a customer that is a truck rental company, but sells the bodies to a dealer who resells the bodies to the truck rental company without a markup because the dealer is involved in the transaction only for finance purposes, such sales by the manufacturer are considered sales at retail to the rental company. (Sec. 4216, '54 Code.)
Rev. Rul. 75–130, 1975–1 C.B. 347.

84.43 Stolen articles. No tax liability is incurred by a manufacturer, producer, or importer of articles subject to the manufacturers tax where such articles are stolen from the manufacturer, producer, or importer while he still holds legal title thereto. §§48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 48.4218–1. (Secs. 4061, 4071, 4081, 4091, 4161, 4181, 4218; '54 Code.)
Rev. Rul. 67–58, 1967–1 C.B. 302.

84.44 Tax paid on nontaxable articles. Credits or refunds of the manufacturers tax paid on nontaxable articles are allowable to the manufacturer where the tax was not included in the sales price or collected from the purchaser. Where a manufacturer's price list indicates that the tax has been considered in determining his sale prices, a credit or refund on such articles which the manufacturer erroneously considered taxable is allowable only where the amount of tax has been refunded to the ultimate purchasers or where the manufacturer has obtained the written consent of such ultimate purchasers to the making of the refund. (Sec. 6416, '54 Code.)
Rev. Rul. 60–213, 1960–1 C.B. 633.

Lubricating oil

86.1 Air compressors. The tax on lubricating oil applies to sales of oil by the manufacturer or producer thereof for use as a lubricant in air compressors. (Sec. 4091, '54 Code.)
Rev. Rul. 59–300, 1959–2 C.B. 282.

86.2 Buses; qualified; shuttle service. Buses that are used only in a shuttle service to transport customers of a parking lot between the parking lot and an airport terminal located several miles away, with no stops in between, are not qualified buses within the meaning of section 4221(d)(7). §§48.4041–1, 48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4041, 4071, 4081; 4091, 4221, 6416, 6421, 6424, 6427; '54 Code.)
Rev. Rul. 79–422, 1979–2 C.B. 379.

86.3 Church; various activities. A chruch that conducts various activities, some qualifying for nonprofit educational exemptions, may receive a refund or credit of the tax on lubricating oil if it is used on a qualified bus as defined in section 4221(d)(7). §§48.4041–13, 48.4221–6. (Secs. 4041, 4063, 4221, 6421, 6424, 6427; '54 Code.)
Rev. Rul. 80–88, 1980–1 C.B. 234.

86.4 Cooling agent. The tax on lubricating oil applies to sales of oil by the manufacturer or producer thereof for use in cooling saws to permit the saw teeth to pass through lumber with less difficulty. (Sec. 4091, '54 Code.)
Rev. Rul. 58–81, 1958–1 C.B. 406.

86.5 Cutting oil; tax-free sales; procedures and exemption certificates. Standard procedures and exemption certificates are established for use by the manufacturer or producer of lubricating oil to support tax-free sales of cutting oil after December 31, 1965. Modified by Rev. Proc. 79–54. (Sec. 601.105, S.P.R.)
Rev. Proc. 66–52, 1966–2 C.B. 1263.

86.6 Enclosed assembly of taxable article. Lubricating oil placed by a manufacturer in an enclosed assembly or housing of a taxable article, whether or not it is sealed in, is a component material used in the manufacture of such article, and such oil may be sold tax-free by the manufacturer for such use, or for resale for such use. Rev. Rul. 58–477 modified; S.T. 571 revoked. (Secs. 4091, 4221; '54 Code.)
Rev. Rul. 59–204, 1959–1 C.B. 358.

86.7 Fishing vessels; fisheries or whaling business. Lubricating oil may be sold tax-exempt by the producer to the owners of fishing vessels employed exclusively in the fisheries or whaling business for use as supplies on such vessels. Fishing vessels are "employed exclusively in the fisheries or whaling business" when used by the owners (1) exclusively for the purpose of catching shrimp and other types of aquatic life for sale commercially as bait or (2) on specific trips exclusively for catching fish all of which are to be sold commercially. (Sec. 4221, '54 Code.)
Rev. Rul. 65–134, 1965–1 C.B. 492.

86.8 Flushing agent. Sales of lubricating oil for flushing crankcases of automobiles, trucks, tractors, etc., are subject to tax if during any part of the flushing process the motor is running or parts requiring lubrication are in motion. (Sec. 4091, '54 Code.)
Rev. Rul. 57–251, 1957–1 C.B. 372.

86.9 Foreign trade; company plane. Civil aircraft owned and used by a company to transport its personnel to and from its foreign business properties is not engaged in foreign trade for purposes of the exemption from the tax on gasoline, lubricating oil, and the retailers tax on special motor fuels. (Sec. 4222, '54 Code.)
Rev. Rul. 56–332, 1956–2 C.B. 816.

86.10 Foreign trade; refund or credit. A formula is prescribed for determining the amount of refund or credit of manufacturers tax applicable to taxpaid fuels used in foreign trade where they are used in civil aircraft engaged in both foreign and domestic trade. (Secs. 4081, 4091, 4222, 6416; '54 Code.)
Rev. Rul. 56–311, 1956–2 C.B. 950.

86.11 Gifts for promotional purposes. The manufacturers tax applies to gasoline and lubricating oil furnished free of charge by a producer to stock car operators for use in stock car races in exchange for promotional and advertising services. This Ruling will not be applied to transactions entered into by a producer prior to January 1, 1973. Rev. Rul. 59–126 revoked. §§48.4081–1, 48.4091–1, 301.7805–1. (Secs. 4081, 4091, 7805; '54 Code.)
Rev. Rul. 72–563, 1972–2 C.B. 568.

86.12 Highway patrol and maintenance. Sales of gasoline and lubricating oil for use in highway patrol and maintenance vehicles operated by an instrumentality of a State government are sales "for the exclusive use of a State or local government" and, therefore, are exempt from the manufacturers tax. §§48.4081–1, 48.4091–1. (Secs. 4081, 4091; '54 Code.)
Rev. Rul. 72–216, 1972–1 C.B. 341.

86.13 Household oil. The tax on lubricating oil applies to sales of light-duty lubricating oil for various household uses even though the oil is manufactured, packaged, and sold in a manner indicating that it is not intended for use in highway

motor vehicles. §48.4091–1. (Secs. 4091, 6424; '54 Code.)

Rev. Rul. 75–510, 1975–2 C.B. 431.

86.14 Liquid grease; solvent additive. The tax on lubricating oil does not apply to a nontaxable grease product, even though its consistency is altered by the addition of a solvent which quickly vaporizes on application to gears or other machine parts, leaving only a film of grease of the consistency existing prior to the introduction of the solvent. (Sec. 4091, '54 Code.)

Rev. Rul. 58–106, 1958–1 C.B. 406.

86.15 Mixed prior to exportation. The exemption from tax with respect to sales for export does not apply where varying grades of taxable lubricating oils are sold by the producer to a person who mixes them prior to exportation. (Secs. 4091, 4225; '54 Code.)

Rev. Rul. 56–257, 1956–1 C.B. 511.

86.16 Mixture of used and virgin crude oil. Where used or waste oil is mixed with virgin crude oil and the commingled product is then subjected to the same refining process and treatment as that given to virgin crude oil, the resulting end product is taxable lubricating oil. (Sec. 4091, '54 Code.)

Rev. Rul. 57–204, 1957–1 C.B. 371.

86.17 New oil used to produce nontaxable grease or nontaxable lubricating oil. A company does not incur liability for the manufacturers tax on the use of its new lubricating oil when it is compounded with "reclaimed" lubricating oil to produce a nontaxable grease, but it does incur liability for the tax on the use of its oil when it is blended or mixed with "reclaimed" oil where the resultant mixture is a nontaxable lubricating oil. §48.4091–2. (Secs. 4091, 4218; '54 Code.)

Rev. Rul. 62–51, 1962–1 C.B. 218.

86.18 Nonhighway use; claims; nonresident. The credit allowable for tax paid on gasoline and lubricating oil by a nonresident owner of foreign-registered civil aircraft must be claimed on an income tax return even though such return is not otherwise required. §48.6421(a)–1. (Secs. 6421, 6424; '54 Code.)

Rev. Rul. 69–406, 1969–2 C.B. 261.

86.19 Nonhighway use; claims for refund or credit. Various situations for claiming refund of, or taking credit against income tax for, the tax on gasoline used otherwise than as a fuel in a highway vehicle after June 30, 1965, and the tax on lubricating oil used otherwise than in a highway motor vehicle after December 31, 1965, are discussed. Supplemented to clarify the procedure for claiming refund or credit; further supplemented to provide guidelines for filing claims by the U.S., State and local governments, and by certain tax-exempt organizations not required to file an income tax return. (Secs. 39, 6421, 6424; '54 Code.)

Rev. Rul. 66–48, 1966–1 C.B. 9; Rev. Rul. 66–276, 1966–2 C.B. 505.

86.20 Nonhighway use; "new" and "reclaimed" oils blended. Where a company blends or mixes "new" (previously unused) lubricating oil with "reclaimed" oil and sells the resultant nontaxable product to consumers for use on nonhighway vehicles, the "new" lubricating oil has not been used otherwise than in a highway motor vehicle within the meaning of section 6424. Accordingly, neither the company nor the consumer is entitled to the payment provided by that section. Distinguished by Rev. Rul. 77–394. §§48.4091–2, 48.4218–1. (Secs. 4091, 4218, 6424; '54 Code.)

Rev. Rul. 68–108, 1968–1 C.B. 561.

86.21 Nonhighway vehicle manufacturer. A manufacturer of off-highway construction equipment, who puts into the equipment tax-paid lubricating oil that remains in the equipment after it is sold, is entitled to the payment provided by section 6424. Rev. Rul. 68–108 distinguished. §48.4091–1. (Secs. 4091, 6424; '54 Code.)

Rev. Rul. 77–394, 1977–2 C.B. 477.

86.22 Nonlubricating use. Where the manufacturer of lubricating oil packages oil in containers of five gallons or less and sells the oil for nonlubricating use, he may make such sales on a tax-free basis. Furthermore, where the manufacturer sells lubricating oil in bulk on a tax-paid basis to a dealer or distributor who repackages the oil in containers of five gallons or less and resells the oil for nonlubricating use, the manufacturer may, provided certain other conditions are met, obtain a credit or refund of the tax paid without obtaining certificates of nonlubricating use from each consumer. §48.4091–4. (Sec. 4091, '54 Code.)

Rev. Rul. 64–243, 1964–2 C.B. 422.

86.23 Oil additive of white mineral oil and mica. The tax applies to an oil additive consisting of a mixture of U.S.P. white mineral oil and finely ground mica which is added to lubricating oil for use in lubricating food machinery. (Sec. 4091, '54 Code.)

Rev. Rul. 59–134, 1959–1 C.B. 322.

86.24 Petrolatum. Petrolatum is not a lubricating oil and sales thereof are not subject to tax. S.T. 803 superseded. §48.4091–2. (Sec. 4091, '54 Code.)

Rev. Rul. 68–253, 1968–1 C.B. 472.

86.25 Refunds and credits; qualified business use; highway vehicle. The payment provided in section 6424 is not available to the ultimate purchaser of lubricating oil that is used in a highway vehicle for business purposes. §48.4091–1. (Secs. 4091, 6424; '54 Code.)

Rev. Rul. 82–77, 1982–1 C.B. 211.

86.26 Refunds and credits; vessels employed in the fisheries. Operators of commercial fishing boats who purchase tax-paid fuels and lubricating oil for exclusive use in commercial fishing prior to January 1, 1979 may claim a credit or refund of all or a portion of such tax. As an alternative, the retail dealer and producer may claim a credit or refund of the tax paid by them provided they reimburse the operator for the amount of the tax or obtain the written consents of the operator to their filing the claim. For gasoline and lubricating oil used after December 31, 1978, no credit or refund may be claimed by the operator. Modified by Rev. Rul. 81–65. §§48.4041–1, 48.4081–1, 48.4091–1, 48.6416(b)–2, 48.6421(a)–1. (Secs. 39, 4041, 4081, 4091, 6416, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 79–48, 1979–1 C.B. 434.

86.27 Refunds and credits; vessels employed in fisheries. Operators of commercial fishing vessels who purchased tax-paid gasoline and lubricating oil for use in their vessels after 1978 may obtain the direct payments provided by sections 6421 and 6424. Rev. Rul. 79–48 modified. §§48.4081–1, 48.4091–1, 48.6421(a)–1. (Secs. 39, 4081, 4091, 6421, 6424; '54 Code.)

Rev. Rul. 81–65, 1981–1 C.B. 583.

86.28 Synthetic lubricant for jet engines. A lubricant for jet engines which is a synthetic material is not considered to be a lubricating oil and sales by the manufacturer are not subject to tax. §48.4091–2. (Sec. 4091, '54 Code.)

Rev. Rul. 61–148, 1961–2 C.B. 175.

86.29 Synthetic lubricant for steel manufacturing process. A lubricant composed of at least 85 percent synthetic materials with the remainder consisting of nonpetroleum natural additives necessary to the application of the product in its use as a lubricant in a steel manufacturing process is not a lubricating oil subject to tax. §48.4091– 2. (Sec. 4091, '54 Code.)

Rev. Rul. 77–104, 1977–1 C.B. 336.

86.30 Seldom used as lubricant. Lubricating oils that have been determined to be seldom used as lubricants and, consequently, may be sold tax-free by the manufacturer are listed. Amplified to include "Oils used for quality control purposes." Rev. Ruls. 58–476, 59–215, 64–120, 64–244, and 68–91 superseded. §48.4091–6. (Sec. 4091, '54 Code.)

Rev Rul. 70–55, 1970–1 C.B. 226; Rev. Rul. 74–200, 1974–1 C.B. 312.

86.31 Tax-free sales; light duty trucks, passenger vehicles, etc. Effective December 11, 1971, lubricating oil may not be sold tax-free for use as material in the manufacture of or as a component part of light duty trucks, passenger automobiles, etc. or any article exempt under the provisions of section 4063. §§48.4061(a)–1, 48.4091–1. (Secs. 4061, 4091, 4221; '54 Code.)

Rev. Rul. 72–536, 1972–2 C.B. 573.

86.32 Transmission medium; automatic. The sales of lubricating oil to automobile manufacturers for use in automatic transmissions of new automobiles for the purpose of serving as a hydraulic medium and lubricant are exempt from tax, provided they are supported by exemption certificates. However, no relief from tax is available on sales of lubricating oil for the purpose of replacing the fluid in automatic transmissions. Modified by Rev. Rul. 59–204. (Secs. 4091, 4221; '54 Code.)

Rev. Rul. 58–477, 1958–2 C.B. 782.

86.33 Transmission medium; hydraulic machinery. Sale of oil by the manufacturer direct to purchasers for use as a power transmission medium in hydraulic-type machinery is not subject to tax provided the sale is supported by properly executed certificates of nonlubricating use. (Sec. 4091, '54 Code.)

Rev. Rul. 58–439, 1958–2 C.B. 778.

86.34 Weight conversion factor. No conversion factor other than 8 pounds to the gallon may be used for computing the manufacturers excise tax imposed on lubricating oils in the case of nonfluid lubricating oils that are commonly sold in the industry by weight. §48.4091–1. (Sec. 4091, '54 Code.)

Rev. Rul. 79–169, 1979–1 C.B. 349.

86.35 Wein Trap Line processing of rolled sheet steel. Lubricating oil used solely as a cleaning and rust preventative in Wein Trap Line process of correcting and straightening rolled sheet steel is considered a nonlubricating use and the sale by a manufacturer thereof direct to a purchaser is not subject to tax, providing the sale is supported by the required certificate of nonlubricating use. (Sec. 4091, '54 Code.)

Rev. Rul. 58–467, 1958–2 C.B. 779.

86.36 Wholesale distributor; consignment sales; losses. A producer, who consigns lubricating oil to a distributor and retains title to the product until it is sold, is not liable for the tax with respect to lubricating oil lost through excessive evaporation, leakage, or spillage in handling which occurs after the products are delivered to the distributor, even though the distributor is required to reimburse the producer for those losses. §48.4091–1. (Sec. 4091, '54 Code.)

Rev. Rul. 64–211, 1964–2 C.B. 421.

Sales price

88.1 Advertising charges. In determining the sale price of automobiles for purposes of computing the tax, the manufacturer may not exclude charges for advertising in a publication issued weekly in a newspaper format and of interest only to the taxicab industry. §48.4216(f)–1. (Sec. 4216, '54 Code.)

Rev. Rul. 66–42, 1966–1 C.B. 254.

88.2 Affiliated distributors; floor plan assistance payments. For purposes of the constructive sale price rule under section 4216(b)(5) for sales of taxable motor vehicle articles to affiliated distributors, a floor plan assistance payment in a fixed amount to which the dealers have a right at the time of sale under contractual arrangements is excludable in determining the lowest price under section 4216(b)(6). If the payment is variable depending on delivery date, but a minimum amount is allowed under any circumstances, only the fixed portion is excludable. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 73–457, 1973–2 C.B. 359.

88.3 Allowance on trade-in. When a manufacturer sells a truck at retail and receives cash plus a trade-in vehicle, the amount stated as allocable to the trade-in will be presumed to be equal to the fair market value of the trade-in unless the manufacturer can establish that the fair market value was less than this stated amount. Rev. Rul. 73–594 superseded. §§48.4061(a)–1, 48.4216(b)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 81–268, 1981–2 C.B. 212.

88.4 Antifreeze installed by manufacturer. A charge for antifreeze installed in a taxable automobile truck may not be excluded in determining the manufacturer's sale price of the truck for the purpose of computing the tax. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 68–52, 1968–1 C.B. 476.

88.5 Batteries; fixed trade-in allowance. The difference between a manufacturer's fixed trade-in allowance for junk batteries and the current market value of such batteries cannot be excluded from the sale price of a new battery for purposes of computing the tax. §48.4061(b)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 68–218, 1968–1 C.B. 476.

88.6 Bumpers; normal method of sales. For purposes of applying the constructive sales price formula to sales of automotive bumpers subject to the manufacturers tax, it has been determined that the normal method of sales within the industry is by manufacturers, producers, and importers in arm's length transactions to distributors. §§48.4061(b)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 75–418, 1975–2 C.B. 432.

88.7 Bus bodies; specially constructed; tax paid parts furnished. Where a company arranges with a manufacturer to produce bus bodies to specification and furnishes the tax paid chassis and body parts purchased from another manufacturer for use in producing the bus, the tax base for determining the tax liability is the price the purchaser agreed to pay the manufacturer for the body plus the value of the parts furnished. The value of such parts is the amount paid for them by the purchaser excluding the tax paid by the manufacturer for the parts. Neither the manufacturer of the end article nor the purchaser is entitled to a credit or refund of the tax paid on the parts furnished. However, the manufacturer of the automotive parts is entitled to a credit or refund of the tax paid on the sale of such parts. §§48.4061(a)–4, 48.6416(b)–2, 48.6416(b)–3. (Secs. 4061, 4216, 6416; '54 Code.)

Rev. Rul. 69–437, 1969–2 C.B. 208.

88.8 "Cost" defined. For purposes of determining the constructive sale price of an article sold at retail by a manufacturer, the term "cost" includes all manufacturing, selling, and administrative expenses attributable to the article except those expenses relating to charges that are excludable from the sale price under section 4216(a), and does not include expenses incurred solely by reason of the fact that the sales are at retail rather than wholesale. Rev. Ruls. 54–61, 62–173, 62–221. 68–202, 68–519, and 69–580 clarified. §148.1–5 (Sec. 4216, '54 Code.)

Rev. Rul. 76–292, 1976–2 C.B. 347.

88.9 Crane unit installed on truck tractor. A hydraulic crane unit installed by a company on a trucking operator's new truck tractor and used primarily to load and unload semitrailers pulled by the tractor is a taxable part or accessory, the installation of which constitutes further manufacture by the operator for purposes of the manufacturers tax, and the tax due on the completed tractor is computed by use of the constructive sale price. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1, 148.1–5. (Secs. 4061, 4216, 4218, 4221; '54 Code.)

Rev. Rul. 76–24, 1976–1 C.B. 334.

88.10 Dealer preparation charges; credit from manufacturer. The amount a highway motor vehicle manufacturer includes in its tax-paid gross sales price to a retail dealer representing vehicle preparation costs, refundable to the dealer when he certifies the service performed, represents a price readjustment and the manufacturer may claim credit or refund for the tax paid attributable to the readjustment. §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 75–328, 1975–2 C.B. 483.

88.11 Demonstrator's expenses and commissions. A demonstrator's expenses and commissions paid by a manufacturer in connection with sales to dealers constitute a part of the manufacturer's selling expense and are not a "price readjustment" that gives rise to a credit or refund. S.T. 678 superseded. §48.6416(b)–1. (Sec. 6416, '54 Code.)

Rev. Rul. 69–530, 1969–2 C.B. 260.

88.12 "Export packing" charge. Amounts charged for a special packing termed "export packing" incident to delivery of articles not exempt for export are includible in the sale price for purposes of computing the manufacturers tax. (Sec. 4216, '54 Code.)

Rev. Rul. 72–564, 1972–2 C.B. 570.

88.13 Factory delivery. Separate charges made by an automobile manufacturer to its dealers for servicing automobiles delivered by the manufacturer directly to the dealers' customers at the factory are not part of the manufacturer's sales price and should be excluded from the tax base. (Sec. 3441, '39 Code; Sec. 4216, '54 Code.)

Rev. Rul. 56–355, 1956–2 C.B. 1006.

88.14 Fifth-wheel combined with truck-tractor. The assembly of a tax-paid fifth-wheel with a tax-paid truck-tractor by a dealer or truck-operator constitutes further manufacture which subjects the assembler to the manufacturers tax on the sale or use of the tractor complete with fifth-wheel. The determination of the amount of tax due by use of the constructive sales price formula is explained. This conclusion is applicable with respect to sales or uses made on or after May 1, 1971. Amplified to include instances where fifth-wheels are purchased from and installed by fifth-wheel dealers on truck-tractors owned by the trucking dealer or operator. Rev. Proc. 71–24 provides an alternative method of computation where the required information is not available for use of the constructive sales price formula. Distinguished by Rev. Ruls. 73–507 and 73–560. §§48.4061(a)–1, 48.4218–5, 301.7805–1. (Sec. 601.402, S.P.R.; Secs. 4061, 4216, 4218, 7805, '54 Code.)

Rev. Rul. 71–170, 1971–1 C.B. 365; Rev. Rul. 71–400, 1971–2 C.B. 358; Rev. Proc. 71–24, 1971–2 C.B. 552.

88.15 Fifth-wheel combined with truck-tractor; lengthened chassis for headramps. A firm engaged to modify truck-tractor chassis owned by an automobile transport company by installing headramps to increase load capacity, adding a fifth-wheel, and lengthening the chassis to accommodate the headramps, is considered a manufacturer of truck bodies with respect to the headramp installations and is liable for the tax imposed on their sale by section 4061(a). However, the installation of a fifth-wheel and lengthening of the chassis is an act of further manufacture for which the transport company, as the owner, is subject to tax under section 4218(a) computed as provided in section 4218(e) without regard to Rev. Rul. 71–170, and is entitled to a credit under sections 6416(b)(3)(B) and 6416(c) for taxes previously paid. Rev. Rul. 70–170 distinguished. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218, 6416; '54 Code.)

Rev. Rul. 73–560, 1973–2 C.B. 350.

88.16 Floor plan assistance. A manufacturer of taxable articles has a floor plan assistance program that reimburses dealers for a portion of the interest incurred while the articles are in their inventories and provides a minimum flooring reimbursement for customer orders. The payments are in the form of credit memoranda to the dealers or payments to dealer accounts at third-party financial institutions. The payment are price readjustments giving rise to overpayments under section 6416(b)(1). §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 81–131, 1981–1 C.B. 582.

88.17 "Free goods". A manufacturer who bills goods at his regular price and in addition ships certain quantities of the same goods free because the purchaser has ordered in excess of a stated quantity has, in effect, reduced the regular price per article charged for the entire lot and tax applies to the total price charged for the entire shipment. S.T. 484 superseded. (Sec. 4216, '54 Code.)

Rev. Rul. 68–659, 1968–2 C.B. 511.

88.18 Freight expense; consignments. The cost of shipping articles from a manufacturer to a dealer, regardless of whether such costs are paid directly by the manufacturer or indirectly by an allowance of a credit (or deduction) to the dealer, may be excluded in determining the manufacturer's constructive sale price of taxable articles sold on consignment. However, expenses incurred in shipping the articles from the dealer to the consumer are part of the dealer's expense and may not be deducted. (Sec. 4216, '54 Code.)

Rev. Rul. 60–138, 1960–1 C.B. 500.

88.19 Glider kit combined with salvaged running gear from truck-tractor. A trucking operator who assembles a truck-tractor for his own use by combining a "glider kit" purchased from a dealer with salvaged running gear from a worn-out tractor, and thereby becomes liable for the manufacturers tax, is not entitled to use the methods of determining a constructive tax base provided by Rev. Rul. 71–170 and Rev. Proc. 71–24 but must use the method set forth in Rev. Rul. 71–584. Rev. Rul. 71–170 distinguished. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218; '54 Code.)

Rev. Rul. 73–507, 1973–2 C.B. 348.

88.20 Handling and loading expenses. The expenses of handling and loading motor vehicles from the time shipment begins at the final inspection area are excludable from the sale price in computing the manufacturers tax. §§48.4061(a)–1, 48.4161–1, 48.4181–1, (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 72–590, 1972–2 C.B. 571.

88.21 "Handling-out" warehouse charges. In determining the price for which articles were sold for purposes of computing the manufacturers tax the manufacturer's price to the purchaser may not be reduced by an amount equal to a warehouse "handling-out" charge incurred by the manufacturer for having the articles moved from the inner storage area of a public warehouse to the loading platform of the warehouse. (Sec. 4216, '54 Code.)

Rev. Rul. 67–59, 1967–1 C.B. 303.

88.22 Hawaii "privilege" tax. In determining the proper basis for computing the tax on automobiles sold by an importer at retail only, the Hawaii "gross income" or "privilege" tax should be excluded. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 63–37, 1963–1 C.B. 242.

88.23 "Holdback" charge. A charge termed a "holdback", included in the manufacturer's invoice price for a motor vehicle sold to a dealer but returned to the dealer at the end of the model year, is not includible in the taxable sale price. §§48.4061(a)–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 72–129, 1972–1 C.B. 340.

88.24 Import expenses. Import duties, customs, freight, and other expenses incurred in the purchase and importation of phonograph records are merely elements of the cost of such records and any separate charges made by an importer for such expenses must be included in the tax base. However, charges for expenses incurred by the importer in connection with the shipment from the point of importation to the customer may be excluded in determining the price for which the records are sold by the importer. (Secs. 4141, 4216; '54 Code.)

Rev. Rul. 59–139, 1959–1 C.B. 352.

88.25 Installation charges. Where a manufacturer, producer, or importer of an article subject to the manufacturers tax makes an installation charge in connection with the sale of such article, it is not required that such charge be billed separately in order for it to be excluded from the tax base. However, any installation charge which is not billed separately must be satisfactorily established by adequate records. (Sec. 4216, '54 Code.)

Rev. Rul. 57–253, 1957–1 C.B. 381.

88.26 Installment sales; accounts transferred in merger. Installment accounts transferred to the surviving corporation of a statutory merger were not sold or otherwise disposed of within the meaning of section 4216(e) and the surviving corporation may continue to pay the manufacturers tax on the installment basis. (Sec. 4216, '54 Code.)

Rev. Rul. 75–205, 1975–1 C.B. 347.

88.27 Intercompany sales. A domestic corporation selling imported automobiles to its related selling subsidiary at less than fair market price for resale only to independent retail dealers, shall determine a constructive sales price by reference to the method set forth in section 4216(b)(3), in computing tax on such sales. However, if the actual intercompany price, after taking into account the adjustments provided by section 4216(a) and (f), is not less than the fair market price as determined by the method set forth in section 4216(b)(3), the actual adjusted intercompany sale price is the base on which the manufacturer's tax liability is to be computed. §148.1–5. (Sec. 4216, '54 Code.)

Rev. Rul. 70–592, 1970–2 C.B. 267.

88.28 Intercompany sales. An optional method is provided for determining the constructive sales price in computing the manufacturers tax on intercompany sales at less than arm's-length and less than fair market value. Clarified by Rev. Rul. 68–254; amplified by Rev. Ruls. 70–44 and 71–240. §148.1–5. (Secs. 4216, 6416; '54 Code.)

Rev. Rul. 62–68, 1962–1 C.B. 216.

88.29 Intercompany sales. In computing manufacturers tax on sales between related companies, any intercompany sales price that is less than 95 percent of the selling company's lowest established resale price to unrelated wholesale distributors is considered less than fair market price. Rev. Rul. 62–68 amplified. Modified by Rev. Rul. 76–182. §§48.6416(b)–1, 148.1–5. (Secs. 4216, 6416; '54 Code.)

Rev. Rul. 71–240, 1971–1 C.B. 372

88.30 Intercompany sales. The fair market price for the purpose of computing the manufacturers tax on motor vehicles manufactured by a corporation and sold, at cost, to its wholly owned subsidiary in transactions at less than arm's-length, is the total manufacturing cost plus 10 percent of the total cost, if such corporation does not have an established practice of selling such articles at wholesale. Modified by Rev. Rul. 81–188. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 60–241, 1960–2 C.B. 329.

88.31 Intercompany sales. Where a company sells taxable articles to a subsidiary and to an unrelated dealer at the same price, the tax on sales to the subsidiary is computed on the intercompany price rather than a constructive sale price. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1, 148.1–5. (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 69–568, 1969–2 C.B. 209.

88.32 Intercompany sales. The constructive sale price of taxable articles sold by the manufacturer to an affiliated distributor will be determined under section 4216(b)(3), (4), or (5) unless the taxpayer can clearly show that the actual sale price, even though lower than the constructive sale price, is the fair market price. Rev. Rul. 71–240 modified. Clarified and modified by Rev. Rul. 77–66. §148.1–5 (Sec. 4216, '54 Code.)

Rev. Rul. 76–182, 1976–1 C.B. 343.

88.33 Intercompany sales. In computing the manufacturers excise tax imposed on a manufacturer that sells truck semitrailer chassis only to its wholly owned subsidiary for use by the subsidiary in the operation of its business at a price above the retail fair market price (cost plus 22% of cost), section 4216(b)(1)(A) applies for purposes of determining the constructive sale price. However, if the sales to the subsidiary are at less than the retail fair market price, section 4216(b)(1)(C) applies for purposes of determining the constructive sale price. Rev. Rul. 60–241 modified. §§48.4061(a)–1, 48.4216(b)–1, 301.7805–1. (Secs. 4061, 4216, 7805; '54 Code.)

Rev. Rul. 81–188, 1981–2 C.B. 211.

88.34 Intercompany sales. The phrase "clearly applicable," as used in Rev. Rul. 76–182 to describe fair market prices in connection with constructive sales prices under section 4216(b)(3), (4) and (5), means the price at which products are sold to unrelated distributors in the ordinary course of trade for purposes of section 4216(b)(3) and (5) and has no application with respect to section 4216(b)(4). Rev. Rul. 76–182 clarified and modified. §148.1–5. (Sec. 4216, '54 Code.)

Rev. Rul. 77–66, 1977–1 C.B. 338.

88.35 Intercompany sales; automobile truck parts. Determination of constructive sale price for taxable automobile parts sold otherwise than in arm's-length transactions at less than the fair market price to a wholly-owned selling subsidiary by the manufacturer not electing to use the 95 percent formula. Rev. Rul. 62–68 modified. §§48.4061(b)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 70–553, 1970–2 C.B. 266.

88.36 Intercompany sales; automotive parts. For purposes of determining the constructive sale price of articles on which the manufacturers tax is based, the price charged for automotive parts sold by a manufacturing company to its subsidiary is not recognized as the fair market price merely because similar articles are sold for an equivalent price in so-called "private brand" transactions. (Sec. 4216, '54 Code.)

Rev. Rul. 63–238, 1963–2 C.B. 519.

88.37 Intercompany sales; batteries. In computing the manufacturers tax, where a corporation manufactures and sells heavy-duty truck batteries to its subsidiary . . less than fair market price and some batteries bear the manufacturer's brand name but others bear the brand name of unrelated distributors, a separate constructive sale price must be established for each group of brand named batteries, and also for each different model within each brand name group, even though the batteries are otherwise physically identical. Rev. Rul. 62–68 amplified. Amplified to provide that a separate constructive sale price must be established for batteries bearing a subsidiary's brand name. §148.1–5. (Sec. 4216, '54 Code.)

Rev. Rul. 70–44, 1970–1 C.B. 288; Rev. Rul. 71–241, 1971–1 C.B. 372.

88.38 Intercompany sales; brother-sister controlled group. The constructive sale price of taxable flat-bed truck bodies and cranes sold by the manufacturer other than at arm's length and at less than fair market price to a distributing company that, with the manufacturer, constitutes a brother-sister controlled group and that resells the equipment to independent retailers but does not regularly sell to wholesale distributors is to be determined by using the percentages prescribed in sections 4216(b)(3) and (5) even though the manufacturer and distributor are not members of an affiliated group as defined in section 1504(a). Modified by Rev. Rul. 82–24 §§48.4061(a)–1, 48.4061(b)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 78–10, 1978–1 C.B. 356.

88.39 Intercompany sales; export distributors. A manufacturer may not use its selling company's price to export distributors as the "lowest established resale price of articles to unrelated wholesale distributors in the ordinary course of trade" in determining the constructive sales price under the election provided in Rev. Rul. 62–68 where that price is lower than the resale price for domestic distribution. Rev. Rul. 62–68 clarified. §148.1–5. (Sec. 4216, '54 Code.)

Rev. Rul. 68–254, 1968–1 C.B. 479.

88.40 Intercompany sales; firearms; election. Methods are provided for determining the constructive sales price in computing the manufacturers excise tax on sales at less than arm's length and less than fair market price between commonly controlled companies. Rev. Rul. 78–10 modified. §§48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 48.4216(b)–2. (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 82–211, 1982–2 C.B. 296.

88.41 Manufacturer's use of articles. A manufacturer's "lowest established wholesale price" for articles used in the conduct of his business, and also regularly sold at wholesale, is the manufacturer's lowest established f.o.b. factory wholesale price at the time of the article's first taxable use. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1, 48.4218–5. (Secs. 4061, 4161, 4181, 4218; '54 Code.)

Rev. Rul. 72–186, 1972–1 C.B. 341.

88.42 Mobile armed services recruiting office. A company that converts a mobile home to an armed services mobile recruiting office by modifying the incomplete mobile home body is subject to manufacturers tax on the sale of the body and chassis, even though no modifications are made to the chassis. Amounts attributable to the addition of floors, carpeting, and walls are included in computing the sale price, but amounts attributable to the load, such as the office fixtures, may be excluded. Rev. Rul. 68–198 revoked. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–254, 1979–2 C.B. 369.

88.43 Mobile medical facility. A company that converts a conventional passenger bus to a mobile medical facility by modifying the incomplete bus body is subject to manufacturers tax on the sale of the body and chassis, even though no actual modifications are made to the bus chassis. Amounts attributable to an elevated roof, floor, walls, and carpeting are included in computing the sale price, but amounts attributable to the load, such as cabinets, shelves, electrical and plumbing systems, refrigerator, air conditioner, heaters, generator, and medical equipment, may be excluded. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4063, 4216; '54 Code.)

Rev. Rul. 79–253, 1979–2 C.B. 368.

88.44 Painting of tank truck bodies. The separate charge for the "finish" coat of paint applied to tank truck bodies by the manufacturer in accordance with the specifications of the purchaser is to be included in determining the price for which the body is sold by the manufacturer. Separate charges for special lettering painted over the "finish" coat in accordance with the purchaser's request is not included. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 62–4, 1962–1 C.B. 214.

88.45 Painting of truck bodies. The ordinary painting of automobile truck bodies by the manufacturer, producer, or importer thereof is a manufacturing expense incident to placing the articles in condition ready for sale, and the charge for such painting must be included in the tax base, even though separately billed. However, the charge for special painting or lettering in addition to ordinary painting, if contracted for and billed separately, may be excluded from the tax base. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 60–80, 1960–1 C.B. 497.

88.46 Power take-off system components. Sales by manufacturers of basic assembly kits that are used as components of power take-off systems on trucks but that are suitable for use and ordinarily are used with passenger vehicles are exempt from the tax on automotive parts or accessories. However, adapter accessory kits only designed for use to install the basic assembly kits on trucks, and kits composed of both the basic assembly and adapter kits are subject to the tax. The liability of manufacturers, distributors, retailers, and truck operators for the tax is discussed for situations in which both the basic assembly and adapter kits are sold to one purchaser. §48.4061(b)–2. (Sec. 4061, '54 Code.)

Rev. Rul. 77–172, 1977–1 C.B. 331.

88.47 Related corporations. The sale, at cost, of imported parts or accessories by the importing corporation to another corporation which is owned and managed by the same stockholders is considered to be at less than the fair market price and otherwise than at arm's-length, requiring the determination of a constructive sale price. (Secs. 4216, 4219; '54 Code.)

Rev. Rul. 59–74, 1959–1 C.B. 350.

88.48 Related corporations. Where taxable articles are transferred between two corporations, which have the same stockholders and use the same premises and the same employees, and only a journal entry is made at the end of each month to account for such transfer, there is no actual sale of the articles. The taxable sale occurs when title to the articles passes to the first independent distributor or jobber. Advertising and selling expenses incurred by the corporations are not to be excluded in determining the selling price. (Sec. 4216, '54 Code.)

Rev. Rul. 59–163, 1959–1 C.B. 353.

88.49 Related corporations; imported fishing equipment. A domestic trading corporation imports fishing rods and reels that it sells exclusively to a domestic distributing company that is owned by the foreign manufacturer of the fishing equipment, the trading company, and the trading company's foreign parent corporation. Because the trading company provides all credit and financing, incurs the risk of loss, and promotes the sale of the equipment, it is considered the importer for purposes of the excise tax on fishing equipment. The tax is based on the actual selling price. §§48.4161(a)–1, 48.4216(b)–1. (Secs. 4161, 4216; '54 Code.)

Rev. Rul. 82–40, 1982–1 C.B. 175.

88.50 Repacking charges. Where a manufacturer sells articles in smaller quantities than usual and makes a special charge to cover the cost of repacking them for shipment, such special charge becomes a part of the manufacturer's sales price and is subject to tax, irrespective of whether such charge is separately stated to the customer. (Sec. 4216, '54 Code.)

Rev. Rul. 58–313, 1958–1 C.B. 427.

88.51 Repacking, transportation, delivery, etc. Whether certain repacking, transportation, delivery, insurance, installation, etc. charges are includible in the price for which an article is sold for purposes of determining the manufacturers tax base. G.C.M. 21114 superseded. (Sec. 4216, '54 Code.)

Rev. Rul. 68–509, 1968–2 C.B. 508.

88.52 Resale of articles purchased tax free for further manufacture. A company that purchases automotive parts or accessories tax free for further manufacture, but that sells some of these articles not used, may compute the tax on its resale of an obsolete model of a particular article using the resale price and may separately elect to compute the tax on its resale of a current model of the same article using its purchase price. §48.4061(b)–1. (Secs. 4061, 4223; '54 Code.)

Rev. Rul. 78–206, 1978–1 C.B. 359.

88.53 Retail sales. In computing the tax on retail sales, a manufacturer may use the highest price for which it sells similar articles to wholesale distributors, provided it has an established bona fide practice of selling the articles in substantial quantities to these distributors. If the manufacturer has not established this practice, a constructive sale price will be determined by the Commissioner. §§48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4216(b)–2, 48.4181–1. (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 81–73, 1981–1 C.B. 501.

88.54 Retail sales; no sales to wholesalers. The constructive sale price for computing the taxes imposed by sections 4061(b)(1), 4161(a), 4161(b), and 4181 on articles sold at retail by manufacturers, producers, or importers who do not sell like articles to wholesale distributors is 75 percent of the actual selling price after the adjustments provided by section 4216(a), unless it can be shown on an industry-wide basis that a lower percentage should apply; Rev. Rul. 87 modified. §§48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 301.7805–1. (Secs. 4061, 4161, 4181, 7805; '54 Code.)

Rev. Rul. 80–273, 1980–2 C.B. 315.

88.55 Retail sales; no sales to wholesalers; fishing equipment. The constructive sale price for fishing equipment, for which the manufacturer does not have a wholesale distributor price, is 60 percent of the actual sale price of the article without regard to cost. Rev. Rul. 80–273 is modified. §§48.4161(a)–1, 48.4216(b)–2. (Secs. 4161, 4216; '54 Code.)

Rev. Rul. 81–226, 1981–2 C.B. 213.

88.56 Service charge. In determining the price for which articles are sold for Federal tax purposes, the service charge for articles sold on credit may be excluded where such charge is reasonably related to the costs of carrying the deferred portion of the sales price. Rev. Ruls. 57–437 and 58–287 superseded. (Secs. 4051, 4216; '54 Code.)

Rev. Rul. 69–318, 1969–1 C.B. 275.

88.57 Sleeper cabs; installation of mattresses and painting. The installation of custom-made mattresses in taxable sleeper cabs and painting the cabs to meet customer's specifications (except for lettering, etc.) are part of the manufacturing process and charges are includible in the tax base even though billed separately. §48.4061(b)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 74–151, 1974–1 C.B. 306.

88.58 Storage charges. Certain warehousing, insurance, and finance charges paid by a customer with respect to taxable articles manufactured pursuant to his specification are not a part of the sales price of such articles upon which the manufacturers tax is based, although the articles are stored temporarily in a warehouse for the customer's convenience with title remaining in the manufacturer until they are actually shipped to the customer, since the customer is bound by contract, prior to such storage, to accept the articles. (Sec. 4216, '54 Code.)

Rev. Rul. 60–6, 1960–1 C.B. 495.

88.59 Tax included. In determining the sale price for purposes of the retailers and manufacturers taxes, the total price charged is presumed to include the amount of the tax due. However, such presumption of tax inclusion has no reference to the condition to allowance of credit or refund. (Secs. 4051, 4216, 6416; '54 Code.)

Rev. Rul. 65–41, 1965–1 C.B. 454.

88.60 Tax included retail sales. A formula is provided for computing the actual selling price of articles subject to manufacturers tax that are sold at retail by the manufacturer on a tax-included basis and for which a constructive sale price is to be computed based on the actual selling price. §§48.4061(a)–1, 48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1. (Sec. 601.402, S.P.R. Secs. 4061, 4161, 4181, 4216, '54 Code.)

Rev. Proc. 79–36, 1979–2 C.B. 499.

88.61 Taxable and nontaxable articles sold as unit. The methods of determining the manufacturers tax base in cases where a taxable and nontaxable article are sold together as a unit at a single price are set forth. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1. (Secs. 4061, 4161, 4181, 4216; '54 Code.)

Rev. Rul. 69–394, 1969–2 C.B. 206.

88.62 Taxable and nontaxable articles sold as unit; bowfishing sets. Methods are given for determining the manufacturers excise tax on sales of bowfishing sets that include nontaxable items and items taxable under sections 4161(a) and (b) at different rates, in situations where there are regular sales of the items separately at established prices, sales of sets in which not all items have established prices but the actual production costs are available, and sales of sets at prices that include tax due and the included items are normally sold separately. §§48.4161(a)–1, 48.4161(b)–1. (Secs. 4161, 4216; '54 Code.)

Rev. Rul. 75–18, 1975–1 C.B. 345.

88.63 Tools and dies. In computing the manufacturers tax, separate charges made for the cost to a manufacturer of tools and dies on their sale are included in the tax base where title remains in the manufacturer and the sales contract does not provide for future production in which the tools and dies might be used. If the contract does provide for future production without charge to the vendee, then only that portion of the charge attributable to the articles in the original purchase are included in the sale price, so long as the invoice, contract, or agreement of sale shows that a portion of the charges pertain to future purchases. Where, pursuant to the contract or agreement, the ownership of the tools and dies is in the vendee, the value to the manufacturer of the use of the tools and dies is included in the tax base. If the total usefulness has been exhausted when the vendee takes ownership, then the full charge is included in the tax base. If some usefulness remains, then only that part of the charge equal to the depreciation incurred computed under the "production output" method is included in the tax base. Rev. Rul. 54–414 superseded. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1, 301.7805–1. (Secs. 4061, 4161, 4181, 4216, 7805; '54 Code.)

Rev. Rul. 74–201, 1974–1 C.B. 314.

88.64 Trailers; restoration; salvaged parts. Where a company incurs liability for the tax imposed by section 4061(a)(1) by reason of its use of a semitrailer which it restored to a serviceable condition by the utilization of new parts and previously used components that are excludable in determining the sale price of trucks, buses, etc., the exclusion provided by section 4216(g) should be taken into account in determining the tax base for the semitrailer. §§48.4061(a)–1, 48.4218–5. (Secs. 4061, 4216, 4218; '54 Code.)

Rev. Rul. 69–186, 1969–1 C.B. 285.

88.65 Transportation and delivery charges. Five situations are restated concerning the exclusion of transportation and delivery charges from the manufacturer's sale price of articles subject to the manufacturers tax. S.T. 513 superseded. (Sec. 4216, '54 Code.)

Rev. Rul. 68–673, 1968–2 C.B. 512.

88.66 Transportation and delivery charges. The actual transportation and delivery charges for shipping a truck directly from a manufacturer to a retail dealer's customer are includable in the dealer's taxable sale price to the extent that such charges do not exceed the charges that would have been incurred to ship the truck from the manufacturer to the retail dealer through whom the truck was ordered. §§145.4051–1, 145.4052–1, 48.4216(a)–2. (Secs. 4051, 4052, 4216; '54 Code.)

Rev. Rul. 86–68, 1986–19 I.R.B. 7.

88.67 Transportation and delivery charges; motor vehicle reacquired and resold by manufacturer. A motor vehicle manufacturer's reacquisition of new vehicles from dealers, crediting the dealers' accounts for the full purchase price including transportation charges, and resale of the vehicles to a second dealer requires a price readjustment and liability for tax is incurred on the resale; the manufacturer may exclude from its tax base the total transportation charges incurred in the deliveries of the vehicles to both dealers. §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 4216, 6416; '54 Code.)

Rev. Rul. 77–142, 1977–1 C.B. 337.

88.68 Truck; sale after exempt lease. The tax imposed by section 4061(a) applies to a manufacturer's retail sale of a truck that when new had first been leased under an exempt lease. For such sales after 1978, the tax base is 90 percent of the actual selling price after taking into account the adjustments provided by section 4216(a). For pre-1979 sales, the tax base is the higher of 75 percent of the actual selling price or the manufacturer's cost of production adjusted by straight line depreciation and limited to actual sales price. Rev. Rul. 74–577 obsoleted. §§48.4061(a)–1, 48.4216(b)–2, 48.4217–2, 48.4221–6. (Secs. 4061, 4216, 4217, 4221; '54 Code.)

Rev. Rul. 80–256, 1980–2 C.B. 308.

88.69 Truck and trailer chassis; dealer both selling and leasing. The manufacturers tax on truck-tractor chassis sold by a manufacturer to a dealer who resells some of them to consumers and leases the others is to be computed as though all are sold for resale unless the dealer indicates those ordered for leasing. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 75–217, 1975–1 C.B. 333.

88.70 Truck bodies; tank piping and fittings installed. Charges for piping and fittings which are installed inside automobile truck tank bodies and charges for the grinding smooth of welds inside the tank bodies may not be excluded in determining the taxable sale price of the bodies, even though the charges are stated as separate items on sales invoices furnished to customers. §48.4061(b)–2. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 60–137, 1960–1 C.B. 499.

88.71 Truck equipment; sales after Dec. 31, 1978. The basis for computing the tax imposed by section 4061(a)(1) after 1978 for truck, truck trailer, and semitrailer chassis and bodies and truck tractors sold at retail will be 90 percent of the actual selling price after taking into account the adjustments provided by section 4216(a), unless it can be shown that a lower percentage should apply to a particular segment of the industry. Rev. Ruls. 54–61, 62–173, 62–221, 68–202, 68–519, and 69–580 obsoleted. §§48.4061(a)–1, 148.1–5. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–32, 1979–1 C.B. 355; Rev. Rul. 79–33, 1979–1 C.B. 356.

88.72 Truck-tractor; pneumatic unloading system; tax-paid components. A company that purchases and assembles components into pneumatic unloading systems it installs on highway type truck-tractors for sale at retail or for its own use is performing an act of further manufacture and is subject to tax computed on the constructive sale or use price. It may claim credit or refund of tax for components purchased tax-paid or the articles may be purchased tax free. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4216, 4218, 6416; '54 Code.)

Rev. Rul. 75–276, 1975–2 C.B. 432.

88.73 Truck trailers; discounts. In determining the lowest price at which a distributor, a member of the same affiliated group of corporations as the manufacturer, sells truck trailers to independent dealers, certain discounts and allowances may be taken into account, but only if regularly given and not merely offered. §§48.4061(a)–1, 48.4216(b)–4. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 80–232, 1980–2 C.B. 316.

88.74 Trucks; mobile washing units. A taxpayer that purchases new highway truck and semitrailer chassis and bodies from the manufacturers, modifies the bodies to enable them to transport and dispense liquids in washing operations, and sells the completed vehicles as mobile washing units has further manufactured the bodies, though not the chassis, for purposes of sections 4061(a)(1) and 4221(a)(1). Amounts charged for items of equipment used in the cleaning operations that have no highway transportation function are not part of the taxable sales price, provided the reasonableness of such amounts is supported by adequate records. §48.4061(a)–1. (Secs. 4061, 4221; '54 Code.)

Rev. Rul. 78–311, 1978–2 C.B. 260.

88.75 Trucks; used components. Any value attributable to used components incorporated in the manufacture of a truck that were furnished to the manufacturer by a customer who became the first user of the finished article should be excluded from the manufacturer's tax base on the truck. However, where the used components are purchased by the manufacturer from a parts dealer who is not the first user of the finished article, the manufacturer may not exclude the value attributable to such components. §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 72–285, 1972–1 C.B. 340.

88.76 Wholesale distributors. A method is set forth for determining the highest price for which a manufacturer sells a taxable article to wholesale distributors for purposes of computing a constructive sale price. The procedures outlined must be consistently applied and cannot be varied substantially without a ruling thereon from the Service. (Sec. 4216, '54 Code.)

Rev. Rul. 65–154, 1965–1 C.B. 488.

88.77 Wholesale distributors; automotive parts. The price at which an automotive part or accessory is sold to an auto parts supply house that resells to consumers, garages, repair shops, and other supply houses is a wholesale distributor price for purposes of section 4216(b)(1) and (2). §§48.4061(b)–1, 48.4216(b)–2. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–244, 1979–2 C.B. 378.

Sporting goods

90.1 Bait; edible foods designed to attract fish. Fishing baits manufactured from various edible food ingredients designed and produced to resemble or simulate something a fish would eat are artificial lures or artificial baits subject to the manufacturers tax. Amplified by Rev. Rul. 77–302. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 71–321, 1971–2 C.B. 369.

90.2 Bait; semisoft cheese food. A floating fish bait that is manufactured from a semisoft cheese food to which ingredients are added to provide the desired consistency, color, scent, and buoyancy, then packaged by weight and sold in a solid form that the user may shape or use as is with a fish hook is an artificial lure or bait subject to the manufacturers tax. Rev. Rul. 71–321 amplified. §§48.4161(a)–1, 48.4161(a)–2. (Sec. 4161, '54 Code.)

Rev. Rul. 77–302, 1977–2 C.B. 374.

90.3 Bamboo cane poles. Sales of bamboo cane fishing poles regardless of whether they are merely straightened, scraped and varnished or whether they are cut in sections and fitted with ferrules, or by other means for easy joining, are not subject to tax. Further, sales of segmented bamboo cane poles fitted with a wire loop for attaching a line are not subject to tax. Rev. Rul. 58–425 revoked; Rev. Rul. 59–136 modified to de-

lete the citation to Rev. Rul. 58–425. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 70–548, 1970–2 C.B. 265.

90.4 Bow and arrow components; Indian handicraft. Bow and arrow component parts may not be sold tax free under sections 4221(a)(1) and 4221(d)(6)(A), for use in the production of bows and arrows as articles of native Indian handicraft by Indian tribes. Rev. Rul. 77–90 distinguished. §§48.4161(b)–1, 48.4221–2, 48.4225–1. (Secs. 4161, 4221, 4225; '54 Code.)

Rev. Rul. 86–61, 1986–17 I.R.B. 11.

90.5 Bow and arrows; taxable and nontaxable articles. A list of taxable and nontaxable articles is provided for use by manufacturers, producers, and importers in determining their liability for the tax on bows and arrows. §48.4161(b)–1. (Sec. 4161, '54 Code.)

Rev. Rul. 75–17, 1975–1 C.B. 344.

90.6 Bow and arrows; trigger release mechanism. A hand-held trigger release mechanism, not attached to a taxable bow and in contact with the bow string only when used to draw and release the bow string in shooting arrows, is not a bow or arrow part or accessory subject to tax. §48.4161(b)–1. (Sec. 4161, '54 Code.)

Rev. Rul. 76–40, 1976–1 C.B. 343.

90.7 Bowfishing sets; taxable and nontaxable articles sold as unit. Methods are given for determining the manufacturers excise tax on sales of bowfishing sets that include nontaxable items and items taxable under sections 4161(a) and (b) at different rates, in situations where there are regular sales of the items separately at established prices, sales of sets in which not all items have established prices but the actual production costs are available, and sales of sets at prices that include tax due and the included items are normally sold separately. §§48.4161(a)–1, 48.4161(b)–1. (Secs. 4161, 4216; '54 Code.)

Rev. Rul. 75–18, 1975–1 C.B. 345.

90.8 Creel. A canvas bag designed and sold for use by anglers for carrying fish is a fishing creel subject to tax. (Sec. 4161, '54 Code.)

Rev. Rul. 58–187, 1958–1 C.B. 416.

90.9 Creel; wire baskets for live bait. A wire collapsible basket designed to be attached to the side of a boat and used to keep fish alive in the water for bait is not a fishing creel and the sale thereof is not subject to the manufacturers tax. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 71–201, 1971–1 C.B. 372.

90.10 Fishing equipment. Effective October 1, 1984, sales of portable bait containers, fish hook extractors, fishing tackle boxes, gaff hooks, and landing nets are subject to the tax imposed by section 4161(a)(1). Sales of casting nets, fish tank aerators, lure retrievers, retrieving lines and sinkers for nets, scent oil for bait, and wire minnow traps remain not subject to the tax. Rev. Rul. 58–606 modified and superseded. §48.4161(a)–2. (Secs. 4161, 4162; '54 Code.)

Rev. Rul. 85–150, 1985–39 I.R.B. 5.

90.11 Fishing equipment; spin casting outfit. A company that manufactures a folding fishing rod with ferrules and provision for housing reel components, purchases reel parts and a hook, line, float and sinker from another manufacturer, and assembles and sells the self-contained, compact spin-casting fishing outfit as a unit to dealers is liable for the tax imposed by section 4161(a) on the sale of the combined rod and reel. However, the company may exclude from the tax base the portion of the sale price allocable to the hook, line, float, and sinker. §§48.4161(a)–1, 48.4161(a)–2, 48.4161(a)–3. (Sec. 4161, '54 Code.)

Rev. Rul. 77–276, 1977–2 C.B. 373.

90.12 Fishing kits for children. A 16" metal rod and a reel resembling an adhesive tape spool, contained in a manufacturer's fishing kit designed for children as toys to simulate fishing, are not subject to the manufacturers tax. However, a 40" two-piece, fiberglass rod and a fishing kit for children, but designed for practical use in fishing, are subject to the manufacturers tax. The tax does not apply to the fishing hooks, fishing line, and instruction booklets in the kits. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 73–262, 1973–1 C.B. 437.

90.13 Fishing lights; battery-operated. Battery-operated fishing lights used to provide illumination below the surface of the water for night fishing are not subject to tax. §§48.4161–1, 48.4161–2. (Sec. 4161, '54 Code.)

Rev. Rul. 69–324, 1969–1 C.B. 284.

90.14 Fishing rods. A "practice rod" manufactured and sold for use indoors to teach fly casting at fishing clinics, the handle of which does not have a reel seat to hold a fishing reel, is not a fishing rod subject to tax. §48.4161(a)–2. (Sec. 4161, '54 Code.)

Rev. Rul. 77–35, 1977–1 C.B. 337.

90.15 Ice fishing tip-ups and spear fishing decoys. Effective October 1, 1984, sales of ice fishing tip-ups are subject to the tax imposed by section 4161(a)(1). Sales of spear fishing decoys remain taxable. Rev. Rul. 78–108 modified and superseded. §48.4161(a)–2. (Secs. 4161, 4162; '54 Code.)

Rev. Rul. 85–153, 1985–39 I.R.B. 7.

90.16 Live bait harness. A live bait harness that is equipped with a fish hook and attaches to the end of a fishing line is not an artificial lure subject to the manufacturers tax. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 72–284, 1972–1 C.B. 339.

90.17 Lures. Where, under a verbal agreement to produce artificial fishing lures, *A* made and packed completed lures and sold them to *B* at a fixed unit price, *A* is the manufacturer of the lures and is liable for the manufacturers tax, even though they bore *B*'s trade name, *B* assisted in procuring the raw materials, and *B* purchased *A*'s entire output of the lures. (Sec. 4161, '54 Code.)

Rev. Rul. 60–42, 1960–1 C.B. 474.

90.18 Lures; certain items of terminal tackle. Effective October 1, 1984, sales of fishing tackle and artificial lures enumerated in *Situations (1)* and *(2)* of Rev. Rul. 60–225, except for the beads in *Situation (1)* when sold separately, are subject to the tax imposed by section 4161(a)(1). Rev. Rul. 60–225 superseded. §48.4161(a)–2. (Secs. 4161, 4162; '54 Code.)

Rev. Rul. 85–152, 1985–39 I.R.B. 6.

90.19 Lures; fly-tying kits. A company which combines in a kit the components required for the assembling of artificial flies, is considered a manufacturer of artificial flies in a knockdown condition, and the company's sales of the so-called fly-tying kits are subject to the manufacturers tax. Where such kits are sold containing tools, the sales are combination sales of taxable artificial flies and nontaxable tools. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 61–189, 1961–2 C.B. 185.

90.20 Lures; jig. Jigs consisting of hooks, a plastic plug or spherical cork, and a hackle tail that are available in a variety of colors and are intended to provide a natural or lifelike appearance are artificial lures as defined in reg. 48.4161(a)–2(d). Rev. Rul. 76–169 distinguished. §48.4161(a)–2. (Sec. 4161, '54 Code.)

Rev. Rul. 77–330, 1977–2 C.B. 375.

90.21 Lures; jigs. A jig, consisting of a cadmium plated hook with an integral lead weight, designed to be used with artificial worms and grubs, is an artificial lure, the sales of which are subject to the manufacturers excise tax imposed by section 4161(a). Rev. Rul. 76–169 revoked. §§48.4161(a)-2, 301.7805–1. (Secs. 4161, 7805; '54 Code.)

Rev. Rul. 84–57, 1984–1 C.B. 210.

90.22 Lures; knockdown kits. A company puts together and sells kits containing various components sufficient to make a given number of artificial fishing lures and also imports and sells similar kits of fishing lures in a knockdown condition. Sales of such kits are subject to the manufacturers tax when sold by the company. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 66–154, 1966–1 C.B. 254.

90.23 Lures; lead castings. Sales of flat, oval-shaped, raw lead castings to companies that paint or plate them and sell them as spoon type baits are not subject to the tax on sporting goods. However, the sales of the painted or plated castings are subject to the tax. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 74–356, 1974–2 C.B. 359.

90.24 Lures; manufacturer. A company which purchases artificial lures in a finished condition, imprints its trade name thereon and attaches them to display cards has not further manufactured the lures and the sales are not subject to tax. However, where the company purchases lures in an unfinished condition, paints them, and adds feathers to them, it is considered to have further manufactured the lures and is liable for the tax. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 61–188, 1961–2 C.B. 184.

90.25 Lures; production by fabricators. Where a company acquires certain artificial flies from fabricators who produced the finished articles in their homes using tools and materials furnished by the company, the company is considered the manufacturer and is liable for the tax. §48.4161–1. (Sec. 4161, '54 Code.)

Rev. Rul. 61–190, 1961–2 C.B. 186.

90.26 Reels. Where a fishing reel is equipped with a fishing line and sold as a unit, the tax applies only to that portion of the sale price properly applicable to the fishing reel. (Sec. 4161, '54 Code.)

Rev. Rul. 59–224, 1959–1 C.B. 344.

90.27 Reels; electric. A company which produces electric fishing reels by combining conventional reels with a power unit is engaged in further manufacture of the conventional reels and incurs liability for tax when it sells the electric reels. If the conventional reels are purchased on a tax-paid basis, the further manufacturer is entitled to a credit or refund of tax; however, if there is an intervening dealer, only the first manufacturer is entitled to the credit or refund. §§48.4161–1, 48.6416(b)–2, 148.1–3. (Secs. 4161, 4221, 6416; '54 Code.)

Rev. Rul. 67–374, 1967–2 C.B. 376.

90.28 Rod blanks. Effective October 1, 1984, sales of the following articles enumerated in *Situations (1)* through *(4)* of Rev. Rul. 59–136 are subject to the tax imposed by section 4161(a)(1). *Situation (1),* rod blanks; *Situation (2),* detachable rod handles; *Situation (3),* rod blanks with handles and reel seats affixed; *Situation (4),* fishing rod kits. The local distributor in *Situation (5)* of Rev. Rul. 59–136 is liable for the tax imposed by section 4161(a)(1). Rev. Rul. 59–136, as modified by Rev. Rul. 70–548, is further modified and,

as modified, superseded. §48.4161(a)–2. (Secs. 4161, 4162; '54 Code.)
Rev. Rul. 85–151, 1985–39 I.R.B. 5.

90.29 Rod carrying cases. Fishing rod carrying cases are not subject to the tax on sporting goods whether sold separately or with fishing rods. §48.4161–2. (Sec. 4161, '54 Code.)
Rev. Rul. 72–535, 1972–2 C.B. 570.

90.30 Rods and reels; imported; sales price. A domestic trading corporation imports fishing rods and reels that it sells exclusively to a domestic distributing company that is owned by the foreign manufacturer of the fishing equipment, the trading company, and the trading company's foreign parent corporation. Because the trading company provides all credit and financing, incurs the risk of loss, and promotes the sale of the equipment, it is considered the importer for purposes of the excise tax on the fishing equipment. §§48.4161(a)–1, 48.4216(b)–1. (Secs. 4161, 4216; '54 Code.)
Rev. Rul. 82–40, 1982–1 C.B. 175.

90.31 Spear guns. Effective October 1, 1984, sales of spear guns designed for underwater deep sea fishing are subject to the tax on sport fishing equipment imposed by section 4161. Such sales continue to be exempt from the tax on firearms imposed by section 4181. Rev. Rul. 58–82 superseded. §48.4161(a)–2. (Secs. 4161, 4162; '54 Code.)
Rev. Rul. 85–159, 1985–39 I.R.B. 5.

Tire and Tubes

92.1 Aircraft; exemptions. The user taxes on air transportation of persons or property and use of civil aircraft imposed by the Airport and Airway Revenue Act of 1970 apply to all users. The user taxes on fuel for noncommercial aviation and aircraft tires and tubes do not apply to users who come within the scope of certain exemptions provided by sections 4041 and 4221. Rev. Ruls. 72–10 and 73–431 amplified and modified, Rev. Rul. 72–11 amplified, and Rev. Rul. 73–198 modified. §§48.4071–1, 49.4261–1, 145.4–1, 148.1–3, 148.1–4, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4071, 4221, 4222, 4261, 4271, 4491; '54 Code.)
Rev. Rul. 78–155, 1978–1 C.B. 362.

92.2 American National Red Cross. Sales made on or after March 1, 1963, of tires or inner tubes are exempt from the manufacturers tax if such articles are sold on or in connection with the sale of any other article for the exclusive use of the American National Red Cross. §§48.4071–1, 48.4141–1. (Secs. 4071, 4141; '54 Code.)
Secretary's Authorization, 1963–1 C.B. 431.

92.3 Bicycle; use on adult tricycles. The exemption provided for sales of bicycle tires and inner tubes for use in the manufacture of bicycles also applies to sales of the tires and tubes for use in the manufacture of manually-powered adult tricycles. §§48.4071–1, 148.1–3. (Secs. 4071, 4221; '54 Code.)
Rev. Rul. 78–35, 1978–1 C.B. 358.

92.4 Buses; qualified; shuttle service. Buses that are used only in a shuttle service to transport customers of a parking lot between the parking lot and an airport terminal located several miles away, with no stops in between, are not qualified buses within the meaning of section 4221(d)(7). §§48.4041–1, 48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4041, 4071, 4081, 4091, 4221, 6416, 6421, 6424, 6427; '54 Code.)
Rev. Rul. 79–422, 1979–2 C.B. 379.

92.5 Categories of tires. A list of categories of tires that are subject to tax, and the rates at which they are taxable, is set forth. Rev. Rul. 58–583 superseded. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 59–334, 1959–2 C.B. 278.

92.6 City; resale to transit company. Sales of diesel fuel and tires to a city, for use by a transit company in performance of an agreement to operate a transit system for the city, are not exempt from tax. Distinguished by Rev. Rul. 71–127. (Secs. 4055, 4221; '54 Code.)
Rev. Rul. 69–319, 1969–1 C.B. 275.

92.7 Credit or refund; adjustment on defective tires. The net result of transactions between a tire manufacturer and a dealer, in which the manufacturer credits the account of the dealer for the return of defective tires and takes title to the tires which are then repurchased by the dealer for the amount of the credit, is that no adjustment has been made by the manufacturer and no tax credit or refund is allowable. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 74–558, 1974–2 C.B. 354.

92.8 Credit or refund; resold for export; limitation period. Where tires and tubes are purchased tax-paid from a tire manufacturer by a second manufacturer for resale on or in connection with articles exported, claim for credit or refund of the manufacturers tax must be made within the applicable period of limitations. §§48.6416(b)–3, 301.6511(a)–1. (Sec. 6416, 6511; '54 Code.)
Rev. Rul. 68–329, 1968–1 C.B. 559.

92.9 Credit or refund; tires destroyed in transit. No credit or refund of the tax on sales of taxable tires is allowable where title to the tires passes from the manufacturer to a dealer and such tires are subsequently destroyed by fire while in possession of the dealer. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 60–104, 1960–1 C.B. 425.

92.10 Credit or refund; tires for exported vehicles. Any claim for credit or refund of tax paid on tires sold by the tire manufacturer directly to a motor vehicle manufacturer who sold these tires on or in connection with motor vehicles sold for export must be filed by the motor vehicle manufacturer. Although documentary proof of exportation need not be submitted, the claim must contain a statement that such proof of exportation has in fact been obtained and indicate where this proof is readily available for inspection by Government officers. (Sec. 6416, '54 Code.)
Rev. Rul. 60–360, 1960–2 C.B. 395.

92.11 Curing tubes. Curing tubes used in retreading tires are not inner tubes subject to the manufacturers tax. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)
Rev. Rul. 69–529, 1969–2 C.B. 205.

92.12 Cushion gum. A product referred to as "cushion gum", an adhesive material used to repair a tire casing before retreading and to bond prevulcanized tread rubber to the casing, not commercially known as tread rubber or camelback nor a substitute for these materials, is not tread rubber subject to tax. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)
Rev. Rul. 72–128, 1972–1 C.B. 337.

92.13 Defective tire or tube replaced. Where, under a guaranty contract, a manufacturer replaces a defective tire or tube with a new one, receiving only the defective item in return, the transaction is not a sale and is not subject to tax. S.T. 613 superseded. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 67–452, 1967–2 C.B. 373.

92.14 Exchange sales; retail outlets of manufacturers. Effective October 1, 1966, the manufacturer is liable for the tax on tires and tubes at the time they are delivered to his retail outlet. Rev. Rul. 60–91 is not applicable with respect to "change-over" sales on or after October 1, 1966. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 66–310, 1966–2 C.B. 472.

92.15 Factory rejects and used tires. A tire manufacturer who sells defective new tires, so-called factory rejects, which he has not previously sold or used, is liable for the tax unless he cuts or otherwise treats the tires to destroy their usefulness as tires. However, the tax does not apply to a manufacturer's sale of used tires even though their usefulness as tires has not been destroyed. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 59–348, 1959–2 C.B. 280.

92.16 Floor stock refunds; dealers' inventory. An alternative method is provided for manufacturers and importers to claim floor stock refunds on original equipment tires and inner tubes held in motor vehicle dealers inventories on January 1, 1984. §145.1–7. (Sec. 4071, '54 Code.)
Rev. Proc. 84–51, 1984–1 C.B. 550.

92.17 Floor stock refunds; Highway Revenue Act of 1982. The reimbursement should be treated as a reduction of the cost of the tires to which it relates if the tires are in ending inventory. To the extent the cost of the tires is not in ending inventory, the reimbursement should be treated as an item of gross income. §48.4071–1. (Secs. 61, 451, 471, 472, 4071, 6512; '54 Code.)
Rev. Rul. 85–30, 1985–1 C.B. 20.

92.18 Floor stocks; computation of tax; determination of weight. An alternative method of computing the floor stocks tax on tires is provided to retail tire dealers in lieu of determining the weight of the tires in their inventory to which the tax applies. §145.4–2. (Sec. 4071, '54 Code.)
Rev. Proc. 84–16, 1984–1 C.B. 432.

92.19 Floor stocks tax-paid by chassis manufacturer. For purposes of computing the credit provided by section 6416(c), the manufacturer of truck trailer chassis may include as a part of his purchase price of the tires and inner tubes sold on or in connection with chassis an amount equal to the floor stocks tax which he paid with respect to those tires and inner tubes. §48.6416(c)–1. (Sec. 6416, '54 Code.)
Rev. Rul. 63–179, 1963–2 C.B. 620.

92.20 Highway vehicle use; rate of tax. The rate of tax applicable to tires depends on the type of tires and not the actual use for which the tires are sold. Therefore, tax at the rate of eight cents a pound will apply to all sales by the manufacturer of tires on the type used on highway vehicles, even though some of those tires are sold for use on nonhighway vehicles. (Sec. 4071, '54 Code.)
Rev. Rul. 57–218, 1957–1 C.B. 369.

92.21 House trailer tires. Tires for house trailers are subject to tax at the rate of eight cents a pound. (Sec. 4072, '54 Code.)
Rev. Rul. 56–589, 1956–2 C.B. 802.

92.22 Imported; motorcycles and motor scooters. Tires and inner tubes that are original equipment on imported motorcycles and motor scooters sold by the importer are subject to tax; the tax on parts or accessories does not apply to the original equipment spark plugs. Rev. Rul. 67–413 superseded. §§48.4061(b)–1, 142.3–1. (Secs. 4061, 4071; '54 Code.)
Rev. Rul. 73–215, 1973–1 C.B. 434.

92.23 Imported; used tires; seconds and rejects. The manufacturers tax on tires does not apply to imported tire carcasses that are not commercially suitable for use as tires; however, it does apply to imported used tires that may be used without recapping. Further, the tax applies to new

tires, known as factory "seconds" and "rejects," from which the serial numbers and the name of the foreign manufacturer have been buffed off, even though each factory "reject" must be repaired in this country before it can be used. Rev. Rul. 60–62 superseded. Amplified by Rev. Rul. 77–391. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 69–113, 1969–1 C.B. 282.

92.24 Leased or sold for mass transportation service. Taxable tires and inner tubes may not be sold or leased tax free by reason of their use on mass urban transportation buses that are tax exempt under section 4063(a)(6). §§48.4071–1, 142.1–1. (Secs. 4063, 4071, 4217, 6416; '54 Code.)

Rev. Rul. 75–275, 1975–2 C.B. 429.

92.25 Leased tires. A manufacturer that leases tires to a bus company under a mileage contract incurs liability for the tax computed on the total weight of the tires at the time of delivery to the lessee. G.C.M. 11410 superseded. §48.4071–1. (Secs. 4071, 4217; '54 Code.)

Rev. Rul. 68–252, 1968–1 C.B. 469.

92.26 Mini-bike. Tires held out and sold for use on mini-bikes, but of a type used on highway vehicles (camper, boat and baggage trailers) are subject to the manufacturers tax of 10 cents a pound. Distinguished to provide that two-ply rated tires sold for use only on mini-bikes not designed or equipped for highway use are subject to the manufacturers tax of 5 cents a pound. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 72–31, 1972–1 C.B. 337; Rev. Rul. 76–434, 1976–2 C.B. 347.

92.27 Motorcycles; off-highway racing. Motorcycle tires specially made with widely spaced rubber studs used for racing in competition and trail dirt riding are taxable at the rate of five cents a pound for off-highway use. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 72–373, 1972–2 C.B. 567.

92.28 Pneumatic tubes. Pneumatic tubes of a size normally used in truck tires are not "inner tubes" when they are manufactured with valves that render them unsuitable for use as air containers for tires, and sales by the manufacturer are not subject to tax. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 71–552, 1971–2 C.B. 368.

92.29 Polyethylene. Sales of tires manufactured from a thermoplastic substance known commercially as "polyethylene" are not subject to tax. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 73–129, 1973–1 C.B. 434.

92.30 Press and gauge wheel tires. The sale or use by the manufacturer of press and gauge wheel tires not designed and constructed for use on vehicle wheels is not subject to tax. §316.30. (Sec. 3400, '39 Code; Sec. 4071, '54 Code.)

Rev. Rul. 54–474, 1954–2 C.B. 405.

92.31 Price reduction; warranties. Discounts granted in lieu of warranties on the sale of tires do not reduce the manufacturers tax. Further, no credit or refund is allowed when a dealer replaces a defective tire at a reduced price under a dealer's warranty. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 68–400, 1968–2 C.B. 502.

92.32 Product to replace air in tires. The weight of a product that is inserted into new, used, and retreaded pneumatic tires at retail stores, warehouses, and retread facilities and which results in a soft, resilient solid that replaces air in tires, but does not adhere to the tires or change their characteristics to those of solid tires, is not includible in the total weight of new tires sold by a manufacturer. Further, a dealer, distributor, or other person who inserts the product into tires, does not further manufacture the tires. §48.4071–2. (Sec. 4071, '54 Code.)

Rev. Rul. 74–578, 1974–2 C.B. 354.

92.33 Removable tread bands. The tax on tires applies to sales of removable tread bands designed to be mounted on taxable special tire casings for automobiles. Distinguished by Rev. Rul. 74–495. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 67–373, 1967–2 C.B. 371.

92.34 Retreaded airplanes tires; use on highway vehicles. A company obtains used airplane tires, performs certain operations thereon including retreading from shoulder to shoulder, and sells the tires for use on highway vehicles. The tread rubber used on these tires is purchased from the producer thereof. The retreaded tires are not subject to tax on tires when sold by the company; the tread rubber producer may not sell tread rubber tax-exempt to the company. §§48.4071–1, 48.4072–3. (Secs. 4071, 4073; '54 Code.)

Rev. Rul. 65–131, 1965–1 C.B. 470.

92.35 School buses. The exemption provided by section 4221(e)(5) applies only to the sale by the manufacturer, producer, or importer of a bus to any person for use exclusively in transporting students and employees of schools operated by State or local governments or nonprofit educational organizations. The exemption does not extend to tires or inner tubes purchased or leased by persons for use on such buses. §48.4071–1, 145.3–1. (Secs. 4071, 4221; '54 Code.)

Rev. Rul. 66–181, 1966–2 C.B. 471.

92.36 School conducted by church. A church that conducts several activities, some qualifying for nonprofit educational exemptions, may purchase tires and tubes tax free if these items are used on a qualified bus as defined in section 4221(d)(7). §§48.4041–13, 48.4221–6. (Secs. 4041, 4063, 4221, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 80–88, 1980–1 C.B. 234.

92.37 Semi-pneumatic; "newsboy" bicycles. Specially constructed semi-pneumatic tires, that are within the size criteria prescribed by section 4221(e)(4)(B), have a body and tread of soft natural rubber compound in combination with a reinforcing element of harder rubber, and are sold exclusively to a manufacturer for use in manufacturing new "newsboy" bicycles, may be sold tax free by the tire manufacturer; however, sales for use as replacement tires are subject to tax. §48.4071–1. (Secs. 4071, 4221; '54 Code.)

Rev. Rul. 74–314, 1974–2 C.B. 360.

92.38 Solid molded tires. A solid molded tire manufactured by application of tread rubber or camel-back to a used steel rim is subject to tax. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 67–312, 1967–2 C.B. 370.

92.39 Solid rubber caster wheels. Solid rubber caster wheels designed for use with certain mobile equipment, such as that used in hospitals, restaurants, schools, garages, industry, including industrial floor trucks, and certain caster mounted home appliances, are not subject to the manufacturers tax. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 71–239, 1971–1 C.B. 371.

92.40 Standard original equipment. Only those tires or tubes sold as part of the standard original equipment of an automobile, which includes the normal complement of spare tires or inner tubes, but does not include any extra tires or tubes sold therewith, qualify for the credit. S.T. 687 superseded. §48.6416(c)–1. (Sec. 6416, '54 Code.)

Rev. Rul. 68–511, 1968–2 C.B. 586.

92.41 Substitute rubber; casters and wheels. Tax applies to the sales or use by the manufacturer of tires made of "substitute rubber" for use on casters and wheels of industrial material handling trucks, with the exception of those tires specifically exempt under section 4073(a). (Sec. 4072, '54 Code.)

Rev. Rul. 59–35, 1959–1 C.B. 320.

92.42 Tire and tube weights; average weight basis. The method by which tire manufacturers, producers, and importers may determine tire and tube weights on an average weight basis is modified. Rev. Proc. 79-9 modified and superseded. Amplified by Rev. Proc. 82–17. Modified by Rev. Proc. 83–13. §§48.4071–2, 301.7805–1. (Sec. 601.105, S.P.R.; Secs. 4071, 7805, '54 Code.)

Rev. Proc. 80–19, 1980–1 C.B. 628.

92.43 Tire and tube weights; average weight basis. Manufacturers, producers, and importers of tires and tubes who desire to determine their excise tax liability on the basis of average weights under Rev. Proc. 80–19 should address their applications to the Assistant Commissioner (Examination). Rev. Proc. 80–19 modified. §§48.4071–2, 301.7805–1. (Sec. 601.105 S.P.R.; Secs. 4071, 7805, '54 Code.)

Rev. Proc. 83–13, 1983–1 C.B. 675.

92.44 Tire and tube weights; verification method; ruling request. Manufacturers, producers, and importers of tires and tubes who determine their excise tax on the basis of average weights under the provisions of Rev. Proc. 80–19, may request permission to verify their specification weights by an alternative method. Rev. Proc. 80–19 amplified. §48.4071–2. (Sec. 601.105, S.P.R.; Sec. 4071, '54 Code.)

Rev. Proc. 82–17, 1982–1 C.B. 462.

92.45 Tire casing; track belt assembly and tire casing combination. The tax on tires applies to sales of a beadless rubber tire casing used on earth-moving machines in combination with a track belt assembly but not to sales of the assembly, consisting of reinforced elastomer belt, metal track shoes, metal anchor plates, and metal tapping blocks and belts, used around the outside of the tire casing to provide it with tread. Rev. Rul. 67–373 distinguished. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)

Rev. Rul. 74–495, 1974–2 C.B. 353.

92.46 Tire flaps. Tire flaps for truck tires with tubes are not taxable parts or accessories under section 4061(b); when sold with tire and tube assemblies, their weight is excluded for purposes of section 4071. §§48.4061(b)–1, 48.4071–2. (Secs. 4061, 4071; '54 Code.)

Rev. Rul. 67–231, 1967–2 C.B. 365.

92.47 Tire studs. The weight of metal or porcelain studs inserted in or sold with a tire by the tire manufacturer is includible in the total weight of the tire for tax purposes. However, if the tires are studded by any other person, no tax liability is incurred. §48.4071–2. (Sec. 4071, '54 Code.)

Rev. Rul. 68–64, 1968–1 C.B. 470.

92.48 Tires; cross-section; definition. The cross-section of a tire is defined for purposes of the exemption from tax provided by section 4073(a). §48.4073–1. (Sec. 4073, '54 Code.)

Rev. Rul. 73–50, 1973–1 C.B. 435.

92.49 Tires for testing purposes. A tire manufacturer subject to the manufacturers tax may neither sell tires tax-free to a distributor, who uses them for testing purposes only, nor receive credit or refund for tax paid on such tires.

§§48.4071–1, 48.6416(b)–2. (Secs. 4071, 4221, 6416; '54 Code.)
Rev. Rul. 73–49, 1973–1 C.B. 433.

92.50 Trailer chassis manufacturer; credit for tax. Effective with respect to leases and installment sales made after June 30, 1972, a manufacturer of truck trailer chassis must prorate tire tax credit against the tax due on each installment or lease payment in accordance with a prescribed computation formula. §§48.6416(c)–1, 301.7805–1. (Secs. 6416, 7805; '54 Code.)
Rev. Rul. 72–66, 1972–1 C.B. 395.

92.51 Tread rubber; credit or refund; price adjustment on defective tires. Credit or refund of the manufacturers tax paid on the use of tread rubber in recapping tires is not allowable to a company selling such tires with respect to those tires that later prove defective and are subject to price adjustment. §§48.4071–1, 48.4218–1. (Secs. 4071, 4218; '54 Code.)
Rev. Rul. 73–406, 1973–2 C.B. 357.

92.52 Tread rubber; credits or refunds; intercity, local or school buses. The credit or refund provided by section 6416(b)(2)(M) is available to a tread rubber manufacturer who sells tread rubber tax-paid to its franchised retail dealers for use in retreading or recapping tires that are used by their customers on intercity, local, or school buses. §§48.4071–1, 48.6416(a)–1. (Secs. 4071, 4221, 6416; '54 Code.)
Rev. Rul. 80–192, 1980–2 C.B. 368.

92.53 Tread rubber; destroyed, scrapped, wasted or rendered useless; credit or refund. Procedures are given for claiming a credit or refund of manufacturers excise tax on tread rubber under section 6416(b)(2)(G) for tread rubber destroyed, scrapped, wasted or rendered useless in the recapping or retreading of a tire; used in the recapping of a tire the sale of which is later adjusted under warranty; or used in the recapping or retreading of a tire exported, used or sold for use as supplies for vessels or aircraft, or sold to a State, local government, or nonprofit educational institution. §48.6416(a)–1. (Secs. 601.402, S.P.R.; Secs. 4071, 6416, '54 Code.)
Rev. Proc. 82–52, 1982–2 C.B. 841.

92.54 Tread rubber; lost in processing. No credit or refund is allowable where tax-paid tread rubber is damaged or destroyed in the recapping or retreading process, or as a result thereof. (Secs. 4071, 6416; '54 Code.)
Rev. Rul. 58–105, 1958–1 C.B. 402.

92.55 Tread rubber; "off-highway treads." Guidelines for determining whether the exemption from manufacturers tax applies to tread rubber sold for tire retreading or recapping with certain tread designs advertised and marketed as "off-highway treads." Rev. Rul. 65-223 amplified. §§48.4071–1, 48.4073–3. (Secs. 4071, 4073; '54 Code.)
Rev. Rul. 73–130, 1973–1 C.B. 435.

92.56 Tread rubber; "off–highway treads." The tax does not apply to tread rubber sold by the manufacturer, producer, or importer for use in recapping or retreading tires with tread designs advertised and commonly known in the industry as "off–highway treads." Amplified by Rev. Rul. 73–130. §§48.4071–1, 48.4073–3. (Secs. 4071, 4073; '54 Code.)
Rev. Rul. 65–223, 1965–2 C.B. 420.

92.57 Tread rubber; reprocessed. The manufacturers tax applies to the sale of tread rubber produced from scraps, ends, and defective pieces of tread rubber on which tax has been previously paid. (Sec. 4072, '54 Code.)
Rev. Rul. 57–219, 1957–1 C.B. 370.

92.58 Tread rubber; reprocessed. Where a recapper returns unusable tax-paid tread rubber retaining title thereto, to a mill from which it was purchased for remilling into usable tread rubber, the returned tread rubber is considered to be scrapped and the recapper, rather than the remiller, is the manufacturer of the usable tread rubber and is liable for the manufacturers tax imposed on his sale or use of the tread rubber for the recapping or retreading of tires. The recapper is not entitled to a credit or refund for the tax previously paid by the remiller on the original sale of the scrapped tread rubber. Rev. Rul. 58–438 amplified. §48.4071–1. (Secs. 4071, 6416; '54 Code.)
Rev. Rul. 58–438, 1958–2 C.B. 775; Rev. Rul. 60–28, 1960–1 C.B. 421.

92.59 Tread rubber; retreaded tires exported. The sale of tread rubber by the manufacturer to a tire retreader for use in recapping tires from bead to bead is a sale for further manufacture exempt from tax and the retreader's subsequent sale of the tires for export is exempt under section 4221(a)(2) provided the registration requirements of section 4222 are met. However, the sale of tread rubber for recapping tires from shoulder to shoulder is not a sale for further manufacture but is a sale subject to tax. Sale of the tires for export does not give rise to a credit for the tax. Rev. Rul. 58–400 superseded. §§48.4071–1, 148.1–3. (Secs. 4071, 4221, 4222, 6416; '54 Code.)
Rev. Rul. 77–90, 1977–1 C.B. 334.

92.60 Tread rubber; rubber ribbon. The tax on tread rubber applies to the sale or use by a recapper or retreader of a rubber ribbon which is produced by a special extrusion process for recapping or retreading tires of the type used on highway vehicles. Where taxpaid tread rubber is not used in recapping or retreading highway type tires, the person who paid the tax is entitled to a credit or refund. Where taxpaid tread rubber is sold directly to a second manufacturer who uses it in the manufacture of another taxable article, the tax is an overpayment by the second manufacturer. Where taxpaid tread rubber is resold to a manufacturer who uses it in the manufacture of another taxable article, the tax is an overpayment by the person who originally paid it. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 65–75, 1965–1 C.B. 469.

92.61 Tread rubber; sales to State. The manufacturers tax does not apply to the sale of tread rubber to a State for its exclusive use. However, the tax applies to the sale of such rubber to a retreader for use in retreading tires subsequently sold to a State; and also to a sale to a retreader who retreads tires owned by a State. A manufacturer who has paid tax on the sale of tread rubber which has been resold to a State for its exclusive use may obtain a refund or credit. Modified by Rev. Rul. 82–217. (Secs. 4071, 4224, 6416; '54 Code.)
Rev. Rul. 57–15, 1957–1 C.B. 368.

92.62 Tread rubber; slab excess and reprocessed excess. The entire weight of tread rubber slabs produced by reprocessing scrap, salvage, or junk rubber and used by the producer in its business of recapping and retreading tires is subject to tax under section 4071(a), even though in affixing the slabs to tires an overlapping "slab excess" is cut off to make a single splice in the tire. No credit will be allowed for the tax previously paid on the slab excesses when they are reprocessed to produce new slabs. §§48.4071–1, 48.4072–1, 48.4218–1. (Secs. 4071, 4072, 4218; '54 Code.)
Rev. Rul. 78–65, 1978–1 C.B. 350.

92.63 Tread rubber; tax-free sales; credit or refund. Situations illustrate the application of the exemptions provided for sales of retread tires to state or local governments, nonprofit educational organizations or qualified bus operators. Rev. Rul. 57–51 modified in part and superseded in part. §§48.4071–1, 48.4221–1, 48.6416(a)–1. (Secs. 4071, 4221, 6416; '54 Code.)
Rev. Rul. 82–217, 1982–2 C.B. 298.

92.64 Used tires imported; recapped in foreign country. Used tires and tire carcasses not previously sold in the U.S., that are recapped shoulder to shoulder in a foreign country and imported into the U.S. as commercially suitable tires, are subject to tax when sold or used by the importer. Rev. Rul. 69–113 amplified and Rev. Rul. 75–353 distinguished. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 77–391, 1977–2 C.B. 372.

92.65 Used tires exported; retreaded and imported. Tires, originally sold in the U.S. and purchased used by a foreign retreader who exports the tires, retreads them other than bead to bead, and returns the tires for sale in the U.S. are not subject to tax on tires or tread rubber. However, imported tires previously sold in the U.S. that have been retreaded bead to bead by a foreign retreader, are further manufactured and their sales are subject to tax. Distinguished by Rev. Rul. 77–391. §§48.4071–1, 48.4072–1. (Secs. 4071, 4072; '54 Code.)
Rev. Rul. 75–353, 1975–2 C.B. 430.

92.66 Valveless inner tubes. Inner tubes with regular valves designed for use with pneumatic tires that are taken from inventory and sold by the manufacturer, with valves removed, to a purchaser who inserts "football type" valves in its manufacture of water tube articles are not subject to tax. §§48.4071–1, 48.4218–1. (Secs. 4071, 4218; '54 Code.)
Rev. Rul. 77–91, 1977–1 C.B. 335.

92.67 Warranty adjustment. Where a tire manufacturer sells a customer a replacement tire at a reduced rate pursuant to a mileage guaranty, the tax on the replacement tire is computed upon that portion of the total weight of the second tire which the actual sales price bears to the regular price of the tire. If the defective tires are inspected by the manufacture's tire engineers, it is not necessary that they be physically returned to the manufacturer. Moreover, the returned defective tires are used tires, resales by the manufacturer of such tires are not subject to tax. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 59–394, 1959–2 C.B. 280.

92.68 Warranty adjustment. A method is set forth for computing the credit or refund of tax allowable to a manufacturer that makes price adjustments under its warranty on replacement tires sold to dealers to replace defective tires bearing its brand label, or sold under the dealer's brand label and replaced with tires of another manufacturer, with the dealer's account being credited for the adjustment. No credit or refund is allowable, however, with respect to tires sold to dealers at a price reduction in lieu of warranty. Modified by Rev. Rul. 77–390. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 76–423, 1976–2 C.B. 345.

92.69 Warranty adjustment. Credit or refund of the manufacturers tax on tires is not allowable to a tire manufacturer that does not receive from a dealer, who sells a consumer a tax-paid new replacement tire at an adjusted price under the manufacturer's warranty, its warranty claim form signed by the consumer. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 77–373, 1977–2 C.B. 371.

92.70 Warranty adjustments; effective date. The conclusion in Situation 1 of Rev. Rul. 76–423, which sets forth a method for computing

the credit or refund of tax allowable to a manufacturer who makes price adjustments under its warranty on replacement tires sold to dealers to replace defective tires, will not be applied to adjustments of tires sold prior to April 1, 1978. Rev. Rul. 76–423 modified. §§48.4071–1, 301.7805–1. (Secs. 4071, 7805; '54 Code.)

Rev. Rul. 77–390, 1977–2 C.B. 372.

Narcotics

96.1 Possession of heroin and cocaine. Possession of heroin is equivalent to possessing imported heroin, since it is not produced commercially in this country, and is sufficient proof that the possessor did not obtain it from a stamped package; the reasoning does not apply to cocaine. (Sec. 4704, '54 Code.)

Turner, 396 U.S. 398, Ct. D. 1933, 1970–1 C.B. 243.

96.2 Regulations rescinded. Part 150, Manufacture of Opium for Smoking purposes, Part 151, Regulatory Taxes on Narcotic Drugs, and Part 152, Regulatory Taxes on Marihuana, of Title 26 of the Code of Federal Regulations have been rescinded.

1971–1 C.B. 764.

Offers in compromise

98.1 Acceptance; inspection. The jurisdictional changes pertaining to the consideration and disposition of offers in compromise and general guidelines relating to the acceptability of an offer in compromise are set forth. Rev. Procs. 64–44 and 66–53 superseded. §301.7122–1. (Sec. 601.203, S.P.R.; Sec. 7122, '54 Code.)

Rev. Proc. 80–6, 1980–1 C.B. 586.

98.2 Forms. Form 656, Offer in Compromise, will be used in submitting all offers in compromise. It superseded prior Form 656 used for submitting cash offers and Form 656–C used for submitting deferred payment offers. (Sec. 7122, '54 Code.)

Rev. Proc. 57–41, 1957–2 C.B. 1119.

98.3 Transferee liability. The acceptance of an offer in compromise from one transferee does not compromise the liabilities of the transferor or the other transferees; the amount paid is credited against the transferor's tax. The balance of the transferor's liability continues outstanding and may be collected from the other transferees or the transferor. The amount accepted is not credited against the liabilities of the other transferees; however, their liabilities may be affected. G.C.M. 9252 superseded. §§301.6901–1, 301.7122–1. (Secs. 6901, 7122; '54 Code.)

Rev. Rul. 72–436, 1972–2 C.B. 643.

98.4 Written protest. Effective March 1, 1968, the Appellate Division will consider certain unagreed cases and offers in compromise without requiring the taxpayer to file a written protest. (Sec. 601.106, S.P.R.)

Rev. Proc. 68–4, 1968–1 C.B. 746.

Officers and employees of the Service

100.1 Testimony in private litigation. Guidelines for persons requesting the production of records or the testimony of officers or employees of the Service in litigation in which the Federal Government is not a party. Rev. Proc. 66–43 superseded. §§301.6103(a)–2, 301.9000–1. (Secs. 6103, 7213; '54 Code.)

Rev. Proc. 73–6, 1973–1 C.B. 752.

Oleomargarine

102.1 Puerto Rico. Oleomargarine manufactured in Puerto Rico and shipped to the U.S. is not taxable as oleomargarine imported from a foreign country. However, tax does apply if oleomargarine is manufactured in a foreign country, shipped to Puerto Rico, and then shipped to the U.S. (Secs. 4591, 7652; '54 Code.)

Rev. Rul. 58–522, 1958–2 C.B. 860.

Overassessments

(See: Refunds and credits)

Overpayments

104.1 Adjusted interest rate. The interest rate to be charged on underpayments or paid on overpayments after January 1976 will be determined not later than October 15, 1975, based on the adjusted prime rate charged by commercial banks during September 1975. (Sec. 6621, '54 Code.)

Rev. Rul. 75–165, 1975–1 C.B. 375.

104.2 Adjusted interest rate. The adjusted rate of interest on underpayments and overpayments has been established under section 6221(b). §301.6621–1. (Sec. 6621, '54 Code.)

Rev. Rul. 75–487, 1975–2 C.B. 488.
Rev. Rul. 77–411, 1977–2 C.B. 480.
Rev. Rul. 79–366, 1979–2 C.B. 402.
Rev. Rul. 81–260, 1981–2 C.B. 244.
Rev. Rul. 82–182, 1982–2 C.B. 399.
Rev. Rul. 83–76, 1983–1 C.B. 354.
Rev. Rul. 83–171, 1983–2 C.B. 252.
Rev. Rul. 84–66, 1984–1 C.B. 260.
Rev. Rul. 84–159, 1984–44 I.R.B. 12.
Rev. Rul. 85–47, 1985–1 C.B. 367.
Rev. Rul. 85–169, 1985–44 I.R.B. 15.
Rev. Rul. 86–57, 1986–16 I.R.B. 4
Rev. Rul. 86–146, 1986–50 I.R.B. 5

104.3 Interest; changes under 1954 Code. The provisions of the Internal Revenue Code of 1954 relating to interest on underpayment, nonpayment, overpayment, or extension of time for payment, c[illegible]x are explained. (Secs. 6601, 6611; '54 Code.)

Rev. Rul. 54–426, 1954–2 C.B. 39.

104.4 Interest; credit against deficiency assessment. Taxpayers who have been charged interest on amounts satisfied by the crediting of overpayments of tax may obtain appropriate adjustment or refunds upon request. These will be allowed retroactively but a request for adjustment or refund will be given effect for all open years and may result in a financial detriment to some taxpayers. (Sec. 6611, '54 Code.)

Rev. Rul. 56–574, 1956–2 C.B. 959.

104.5 Interest; delayed delivery. No interest is allowable, beyond the date prescribed in section 6611(b)(2), for the period a refund check is undelivered without fault of the Government. However, interest is allowable for the period of delayed delivery due to a check having been erroneously drawn or the overpayment having been excessively offset against another agency's claims. Rev. Ruls. 55–477, 56–445, and 57–82 superseded. §301.6611–1. (Sec. 6611, '54 Code.)

Rev. Rul. 76–74, 1976–1 C.B. 388.

104.6 Interest; erroneous assessments. The restriction on interest provision of section 6416(b) does not apply to refunds of tax paid as the result of an erroneous denial of a credit properly taken under section 6416(b). Interest is allowable under section 6611 from the date of payment of the erroneously assessed tax. §§48.6416(b)–1, 301.6611–1. (Secs. 6416, 6611, '54 Code.)

Rev. Rul. 82–186, 1982–2 C.B. 398.

104.7 Interest; limitation period on credits. Accrued interest on a credit for an overpayment of tax is not allowable after the expiration of six years from the date of the allowance of the credit unless a suit has been filed therefor within such period. (Secs. 6511, 6611; '54 Code.)

Rev. Rul. 56–506, 1956–2 C.B. 959.

104.8 Interest; limitation period on refunds. The filing of a claim on Form 843 for additional interest on a refund of tax overpayment does not stop the running of the six-year statute of limitations. This claim is no more than a request for additional interest. The only way a taxpayer can fully protect his right to interest is by filing a civil suit against the U.S. prior to the termination of the six-year statutory period. (Sec. 3771, '39 Code; Sec. 6611, '54 Code.)

Rev. Rul. 57–242, 1957–1 C.B. 452.

104.9 Interest; manufacturers tax paid by retailer. Manufacturers taxes erroneously or mistakenly paid by retail dealers will be regarded as overpayments and interest will be allowed on refunds of such amounts. (Sec. 3771, '39 Code; Sec. 6611, '54 Code.)

Rev. Rul. 55–272, 1955–1 C.B. 199.

104.10 Interest; tires and tubes; trailer manufacturer. Where a trailer manufacturer fails to take credit for tax-paid tires and tubes sold on or in connection with the sale of the vehicle, he may claim a refund of the resultant overpayment, with interest.

Distinguished by Rev. Rul. 67–432 with respect to refunds or credits resulting from tax-exempt transactions. (Secs. 4061, 6402, 6611; '54 Code.)

Rev. Rul. 57–582, 1957–2 C.B. 848.

104.11 Interest; tires and tubes; trailer manufacturer; tax-exempt sales. No interest is allowable on an overpayment of tax on tires and tubes purchased taxpaid from a tire manufacturer by a manufacturer of taxable truck-tractor chassis where such tires and tubes are resold on or in connection with the sale of truck-tractor chassis in tax-exempt transactions. Rev. Rul. 57–582 distinguished. §48.6416(b)–3. (Sec. 6416, '54 Code.)

Rev. Rul. 67–432, 1967–2 C.B. 415.

104.12 Interest; windfall profit tax overwithheld and overpaid by first purchaser who is also a producer. A first purchaser, who is also a producer, who overwithholds windfall profit tax from amounts due another producer and who overpays tax on its own production is entitled to a refund and interest only on the overpayment of its own liability as a producer. Interest on the overwithheld tax inures only to the other producer and runs only from the deemed payment date in section 4995(a)(4). §§51.4986–1, 51.4995–1, 51.6402–1, 301.6611–1. (Secs. 4986, 4995, 6402, 6611; '54 Code.)

Rev. Rul. 84–168, 1984–48 I.R.B. 28.

104.13 Interest on interest. When interest was allowed on an overpayment of tax and was later adjusted for the reason that it was determined to be insufficient, a taxpayer will not be entitled to interest compensating him for the delay in the payment of the amount determined to be additional interest on the overpayment. (Sec. 6611, '54 Code.)

Rev. Rul. 57–271, 1957–1 C.B. 453.

104.14 Interest rate. Examples are provided for the computation of the 9 percent interest rate on underpayments and overpayments of tax, effective on July 1, 1975, under the provisions of section 6621 as added by Pub. L. 93–625. §§301.6332–1, 301.6601–1, 301.6602–1,

301.6611–1, 301.7426–1. (Secs. 6332, 6601, 6602, 6611, 6621, 7426; '54 Code.)

Rev. Rul. 75–58, 1975–1 C.B. 374.

104.15 Interest rate; daily compounding rules. Uniform rates and procedures are set forth for computation of interest under the compounding rules established under section 6622. §301.6621–1. (Sec. 601.104, S.P.R.; Secs. 6621, 6622, '54 Code.)

Rev. Proc. 83–7, 1983–1 C.B. 583.

104.16 Refund or credit; manufacturers tax. The procedure which must be followed by a taxpayer who has an overpayment of manufacturers tax for certain sales of articles allowed as an offset against the tax due on other sales of the same or a different class of articles is set forth. §316.15. (Sec. 3443, '39 Code; Sec. 6416, '54 Code.)

Rev. Rul. 54–118, 1954–1 C.B. 265.

104.17 Restricted interest. Guides and instructions for the computation of restricted interest are set forth. Modified to provide that rules regarding restriction of interest are not applicable where one taxpayer's overpayment is credited, with his consent to another taxpayer's deficiency. Modified by Rev. Procs. 83–58 and 84–66. §§301.6601–1, 301.6611–1. (Sec. 601.104, S.P.R.; Sec. 3771, '39 Code; Secs. 6601, 6611, '54 Code.)

Rev. Proc. 60–17, 1960–2 C.B. 942; Rev. Proc. 65–20, 1965–2 C.B. 1003.

104.18 Restricted interest. If an overpayment is applied as credit to unpaid interest, penalty, or addition to tax for the same year and type of tax, interest is allowed from the date of overpayment to the date of assessment of the amount to which the credit is applied. Rev. Proc. 60–17 modified. §301.6611–1. (Sec. 601.104, S.P.R.; Sec. 6611, '54 Code.)

Rev. Proc. 83–58, 1983–2 C.B. 575.

Payment of tax

(See also: Government depositary)

106.1 Foreign insurance policies. Situations involving the application of section 804 of the Excise Tax Reduction Act of 1965, which amends section 4371 of the Code to provide that the tax on policies issued by foreign insurers shall be computed on the premium paid in lieu of the premium charged, are discussed. §145.5–1. (Sec. 4371, '54 Code.)

Rev. Rul. 66–197, 1966–2 C.B. 478.

106.2 Gasoline tax; safe-haven follow-up deposits. The 14-day deposit rule under section 145.3–1(a) of the temporary regulations does not apply to the follow-up deposits required under the safe-haven rules of section 48.6302(c)–1(a)(1)(ii). §48.6302(c)–1. (Sec. 6302, '54 Code.)

Rev. Rul. 85–80, 1985–1 C.B. 360.

106.3 Importers; computation and prepayment of manufacturers tax. Under prescribed conditions, an importer of articles subject to the manufacturers taxes may compute and prepay the tax at the time the taxable articles are imported, rather than when they are sold. (Secs. 4061, 4071, 4081, 4161, 4181, 6011; '54 Code.)

Rev. Rul. 58–315, 1958–1 C.B. 473.

106.4 Partial; deficiency; allocation. A partial payment of assessed tax, penalty, and interest made by a cash-method taxpayer with directions as to its application will be so applied. A partial payment, on assessed deficiencies or deficiencies mutually agreed to but unassessed, received without instruction for its application will be applied to tax, penalty, and interest in that order, starting with the earliest period. Not applicable to collected excise taxes. Rev. Rul. 58–239 superseded. Modified by Rev. Rul. 79–284. §301.6601–1. (Sec. 6601, '54 Code.)

Rev. Rul. 73–305, 1973–2 C.B. 43.

106.5 Partial payment of deficiencies; allocation. Voluntary partial payments of assessed tax, penalty, and interest will be applied as designated by the taxpayer. If no designation is made, the payments will be allocated to tax, penalty, and interest in a manner serving the best interest of the Service. Rev. Rul. 73–305 modified. §301.6601–1. (Secs. 163, 6601; '54 Code.)

Rev. Rul. 79–284, 1979–2 C.B. 83.

106.6 Real property. A transfer of real property to the Federal Government is not an acceptable method of payment of Federal taxes; they must be paid in money or its equivalent. §§301.6311–1, 301.7506–1. (Secs. 6151, 6311, 7506; '54 Code.)

Rev. Rul. 76–350, 1976–2 C.B. 396.

106.7 Receipts for public debt securities. The Treasurer of the United States has established facilities in Washington, D.C., to conduct transactions in connection with public debt securities of the tax anticipation series. Such securities will be accepted from taxpayers and receipts issued therefor to be used in payment of taxes. §301.6312–1. (Sec. 6312, '54 Code.)

Rev. Proc. 56–24, 1956–2 C.B. 1382.

106.8 Wagering; seasonal acceptance of wagers. Taxpayers who accept wagers only a few months of the year are still engaged in the business of accepting wagers all year. They may not reduce the tax imposed by section 4411 and must pay the full $500 by July 1 of each year. §§44.4401–1, 44.4411–1, 44.4901–1. (Secs. 4401, 4411, 4901; '54 Code.)

Rev. Rul. 81–258, 1981–2 C.B. 216.

Penalties

108.1 Appeal of assessments. Administrative procedures are implemented on a trial basis allowing taxpayers to appeal certain assessed penalties before or after payment but prior to filing a claim for refund. (Sec. 601.104, S.P.R.)

Rev. Proc. 78–1, 1978–1 C.B. 550.

108.2 Appeal of assessments. Procedures for appeal of assessments of certain additions to tax, additional amounts, and penalties are now found in section 601.106 of the Statement of Procedural Rules. Rev. Proc. 78–1 is obsolete. §301.7805–1. (Sec. 601.104, S.P.R.; Sec. 7805, '54 Code.)

Rev. Proc. 86–10, 1986–8 I.R.B. 25.

108.3 Bankruptcy; non-pecuniary loss penalties. Collectibility of post-petition interest and non-pecuniary loss penalties claimed against the estate of a bankrupt in proceedings under the Bankruptcy Act and in general receivership or assignment for the benefit of creditor cases. G.C.M. 21860 and Rev. Rul. 62–96 superseded. §§48.6675–1, 301.6601–1, 301.6651–1—301.6653–1, 301.6656–1—301.6658–1, 301.6672–1—301.6674–1, 301.6676–1, 301.6871(a)–2. (Secs. 6601, 6651—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 68–574, 1968–2 C.B. 595.

108.4 Bankruptcy; non-pecuniary loss penalties. Non-pecuniary loss penalties and post-petition interest will not be set off against funds due a bankrupt or insolvent taxpayer or estate by the U.S. where such penalties or interest would not be collectible as a claim against the bankrupt or insolvent estate. Rev. Rul. 56–162 revoked. §§48.6675–1, 301.6601–1—301.6871(a)–2 and intermediate sections. (Secs. 6601, 6651—6658, 6672—6676, 6871; '54 Code.)

Rev. Rul. 71–31, 1971–1 C.B. 408.

108.5 Bankruptcy; penalties. Federal tax penalties against the estate of a bankrupt are prohibited by Section 57(j) of the Bankruptcy Act, even though the penalties constitute liens perfected before bankruptcy. §301.6321–1. (Sec. 3670, '39 Code; Sec. 6321, '54 Code.)

Simonson, 369 U.S 38, Ct. D. 1867, 1962–1 C.B. 302.

108.6 Barred from assessment; offset against overpayment. Interest and penalties barred by the statute from assessment will be considered in determining the amount of an overpayment allowable on the basis of a timely filed claim for the same taxable year and the same type of tax. §301.6402–1. (Sec. 3770, '39 Code; Sec. 6402, '54 Code.)

Rev. Rul. 56–492, 1956–2 C.B. 949.

108.7 Delinquency; assignee for benefit of creditors; failure to file return. An assignee of an insolvent debtor receiving assets under a general assignment for creditors may be liable for the delinquency penalty if he fails to file a return due after the assignment, even though the facts giving rise to the requirement for the return occurred before the assignment. §408.909. (Sec. 3612(d), '39 Code; Sec. 6651, '54 Code.)

Rev. Rul. 56–158, 1956–1 C.B. 596.

108.8 Delinquency; changes under 1954 Code. The effect of the delinquency penalty provisions of section 6651 of the 1954 Code is explained and attention is directed to the fact that there are no provisions in the 1954 Code corresponding to sections 1631 and 3655(b) of the 1939 Code. (Sec. 6651, '54 Code.)

Rev. Rul. 54–427, 1954–2 C.B. 42.

108.9 Delinquent payment of collected taxes. Where a taxpayer refuses to pay the so-called "collected" taxes to a collecting agency, the tax is to be assessed directly against the taxpayer; there will be no basis for assertion of a delinquent filing penalty. However, interest on the amount of unpaid tax will be assessed from the date the tax should have been paid to the collecting agency to the date when payment of the tax is made. Amplified to provide that interest is due on a delinquent payment irrespective of whether paid to the collecting agent or whether direct assessment of the tax is made by the Service. §301.6601–1. (Secs. 4291, 6601, 6651; '54 Code.)

Rev. Rul. 58–300, 1958–1 C.B. 454; Rev. Rul. 59–306, 1959–2 C.B. 422.

108.10 Excessive credit; income tax return. The civil penalty under section 6675 does not apply to an excessive credit taken on an income tax return. §§48.6206–1, 48.6675–1, 301.6201–1. (Secs. 39, 6201, 6206, 6420, 6421, 6424, 6427, 6675; '54 Code.)

Rev. Rul. 79–298, 1979–2 C.B. 5.

108.11 Failure to file returns; prepared and executed by Service. A return prepared and executed by the Service under 6020(b) stops the running of the delinquency period for purposes of additions under section 6651(a)(1) for failure to file; furthermore, additions under section 6651(a)(2) for failure to pay the amount shown on the return are not applicable. §§301.6020–1, 301.6651–1. (Secs. 6020, 6651; '54 Code.)

Rev. Rul. 76–562, 1976–2 C.B. 430.

108.12 Failure to file returns; trustee in bankruptcy. Where an arrangement proceeding under Chapter XI of the Bankruptcy Act is terminated and a petition in bankruptcy is filed before taxes become payable, a superseding trustee is not liable for interest on taxes incurred by the debtor

in possession during the arrangement proceeding. Since no interest on any of the taxes accrued beyond the period of the arrangement proceeding, no interest could accumulate on a trust fund composed of withholding and cabaret taxes incurred by the debtor in possession which did not become payable until after the arrangement proceeding was terminated. The superseding trustee is liable for penalties for failure to file timely returns. §§ 301.6011–1, 301.6601–1, 301.6659–1. (Secs. 6011, 6012, 6601, 6659; '54 Code.)

Nicholas, 384 U.S. 678, Ct. D. 1912, 1966–2 C.B. 511.

108.13 Failure to file returns and pay tax. In view of the enactment of section 4420, the delinquency and fraud penalties imposed by sections 6651 and 6653 may be assessed and collected for failure, after November 1974, to file wagering Forms 11–C and 730 and pay the required taxes. §§301.6651–1, 301.6653–1. (Secs. 4424, 6651, 6653; '54 Code.)

Rev. Rul. 77–51, 1977–1 C.B. 346.

108.14 Failure to file timely return; reliance on agent; reasonable cause. The failure to file a timely tax return is not excused by the taxpayer's reliance on an agent, and such reliance is not reasonable cause for late filing under section 6651(a)(1). §301.6651–1. (Sec. 6651, '54 Code.)

Boyle, 469 U.S., Ct. D. 2030, 1985–1 C.B. 372.

108.15 Failure to pay; additional highway use tax due; second return filed. A second highway use tax return, filed after the original due date, reporting and paying tax on additional trucks not fraudulently omitted from a timely filed original return is an amended return for the purposes of the late filing penalty, the late payment penalty, interest, and the period of limitation on assessment and refund. §§301.6501(b)–1, 301.6511(a)–1, 301.6601–1, 301.6651–1. (Secs. 6501, 6511, 6601, 6651; '54 Code.)

Rev. Rul. 75–453, 1975–2 C.B. 495.

108.16 Failure to pay; deficiency in deposit. The Service is unable to approve any plan or method where taxes required to be deposited may be deposited in an amount less than the amount of taxes actually collected. However, the penalty will not be imposed if the deficiency in the amount deposited is less than one percent. (Sec. 6302, '54 Code.)

Rev. Rul. 55–271, 1955–1 C.B. 196.

108.17 Failure to pay; extension of time to file. The penalty imposed by Section 6651 for failure to pay tax timely, will be applied after November 24, 1975, to any Federal tax for which a taxpayer is granted an extension of time to file a return. §301.7805–1. (Secs. 6081, 6151, 6161, 7805; '54 Code.)

Rev. Rul. 75–364, 1975–2 C.B. 466.

108.18 Fraud; assessment and collection after taxpayer's death. The 50 percent addition to tax for fraud as imposed by section 6653(b) that was not assessed during a taxpayer's life may be assessed and collected after his death. G.C.M. 22326 superseded. §§301.6653–1, 301.6659–1. (Secs. 6653, 6659; '54 Code.)

Rev. Rul. 73–293, 1973–2 C.B. 413.

108.19 Fraud; limitation period on assessments. Where a taxpayer files a false or fraudulent return but later files a nonfraudulent amended return, section 6501(c)(1) applies and the fraud penalty may be assessed "at any time", even though more than three years have expired since the filing of the amended return. (Sec. 6501, '54 Code.)

Badaracco, 464 U.S., Ct. D. 2024, 1984–1 C.B. 254.

108.20 Fraud and delinquent filing; coin-operated devices. The delinquent filing penalty for failure to file a coin-operated gaming device special tax return will not be assessed when the penalty for underpayment due to fraud is held to be applicable. §§301.6651–1, 301.6653–1. (Secs. 4461, 6651, 6653; '54 Code.)

Rev. Rul. 59–406, 1959–2 C.B. 426.

108.21 Fraud and failure to pay stamp tax; occupational tax on wagering. In the case of a fraudulent underpayment of the occupational tax on wagering, a penalty shall be asserted for underpayment due to fraud rather than a penalty for willful failure to pay stamp tax, since a return is required with respect to such tax. §§44.4411–1, 301.6653–1. (Secs. 4411, 6653; '54 Code.)

Rev. Rul. 60–204, 1960–1 C.B. 640.

108.22 Interest equalization; participating firm. Foreign securities held in the name of a U.S. participating firm but beneficially owned by a foreign person are not exempt from the interest equalization tax for prior American ownership. If the participating firm issues clean confirmations or comparisons with respect to such foreign securities, which establishes the exemption from the interest equalization tax, it may be liable for the penalty imposed by section 6681(b). §147.5–1. (Secs. 4918, 6681: '54 Code.)

Rev. Rul. 68–613, 1968–2 C.B. 562.

108.23 Transportation; airline tickets; fare construction ladder. The penalty under section 7275(c) will not apply if air passenger tickets prepared using a "fare construction ladder" show the total paid for transportation, the tax for each travel segment, and the total for all the segments. (Secs. 4261, 7275; '54 Code.)

Rev. Rul. 73–86, 1973–1 C.B. 608.

108.24 Unagreed cases; appeals procedure. Updated procedures are set forth for appeals of 100-percent penalty assessments arising under section 6672. Rev. Procs. 61–27 and 69–26 superseded. Rev. Proc. 57–26 obsoleted. §301.6672–1. (Sec. 601.104, S.P.R.; Sec. 6672, '54 Code.)

Rev. Proc. 84–78, 1984–49 I.R.B. 6.

Pension plans

110.1 Funding standard; terminating plan. Guidance is provided concerning application of the minimum funding standard, and the taxes payable on failure to meet the standard, to plans that are terminating. (Secs. 412, 4971; '54 Code.)

Rev. Rul. 79–237, 1979–2 C.B. 190.

110.2 Prohibited transaction exemptions (P.T.E.). Specific transactions and classes of transactions have been granted exemption from certain prohibited transaction restrictions of the Employee Retirement Income Security Act of 1974. (Sec. 4975, '54 Code.)

Class exemptions for certain securities and other properties. P.T.E. 75–1, 1975–2 C.B. 543.

Multiemployer and multiple employer plans. P.T.E. 76–1, 1976–1 C.B. 357.

Alaska Teamsters-Employer Pension Trust. P.T.E. 76–2, 1976–1 C.B. 366.

Operating Engineers Journeyman and Apprentice Training Trust. P.T.E. 76–3, 1976–2 C.B. 380.

Operating Engineers Journeyman and Apprentice Training Trust. P.T.E. 76–4, 1976–2 C.B. 382.

International Brotherhood of Electrical Workers Local Union No. 606 Health and Welfare Fund. P.T.E. 76–5, 1976–2 C.B. 383.

Univar Retirement Plan. P.T.E. 76–6, 1976–2 C.B. 384.

Stryco Manufacturing Company Pension Trust. P.T.E. 76–7, 1976–2 C.B. 385.

Laborers' Training and Retraining Trust Fund for Southern California. P.T.E. 76–8, 1976–2 C.B. 386.

Citizens and Southern National Bank Retirement Trust. P.T.E. 76–9, 1976–2 C.B. 387.

Given International Employees' Stock Bonus Plan. P.T.E. 76–10, 1976–2 C.B. 388.

Wisconsin Operating Engineers Skill Improvement and Apprenticeship Fund. P.T.E. 76–11, 1976–2 C.B. 389.

Operating Engineers Journeyman and Apprentice Training Trust. P.T.E. 77–1, 1977–1 C.B. 358

Iron Workers' Apprentice Fund. P.T.E. 77–2, 1977–1 C.B. 360.

Class exemption for mutual fund in-house plans. P.T.E. 77–3, 1977–1 C.B. 360.

Class exemption for certain transactions between investment companies and employee benefit plans. P.T.E. 77–4, 1977–1 C.B. 362.

North Penn Employees' Savings Plan and Penco Savings and Profit Sharing Plan. P.T.E. 77–5, 1977–1 C.B. 365.

Teamsters-Rock Products and Ready Mixed Concrete Industries Training and Upgrading Fund. P.T.E. 77–6, 1977–2 C.B. 422.

Class exemptions for the sale, transfer or exchange of certain individual life insurance or annuity contracts to employee benefit plans. P.T.E. 77–7, 1977–2 C.B. 423

Class exemptions for certain sales of individual life insurance contracts and annuities to an employee benefit plan. P.T.E. 77–8, 1977–2 C.B. 425.

Class exemption for certain transactions involving employee benefit plans and insurance agents and brokers, pension consultants, insurance companies, and investment company principal underwriters. P.T.E. 77–9, 1977–2 C.B. 428; Notice, 1978–1 C.B. 549; Amended, 1979–1 C.B. 371.

Class exemptions for certain multiemployer and multiple employer plans. P.T.E. 77–10, 1977–2 C.B. 435.

Teamsters Central States, Southeast and Southwest Areas Pension Fund. P.T.E. 77–11, 1977–2 C.B. 437.

Teamsters-Central States, Southeast and Southwest Areas Pension Fund. P.T.E. 77–12, 1977–2 C.B. 439.

Retirement Plan for Employees of Dallas North Lumber and Affiliates. P.T.E. 77–13, 1977–2 C.B. 440.

McCrone Employees Pension Plan. P.T.E. 78–1, 1978–1 C.B. 382.

Bethel Clinic Employees' Profit Sharing Plan and Trust. P.T.E. 78–2, 1978–1 C.B. 383.

Barton Employees' Profit Sharing Trust. P.T.E. 78–3, 1978–1 C.B. 384.

Profit-Sharing Trust Agreement of Skogman Construction Company of Iowa. P.T.E. 78–4, 1978–1 C.B. 385.

F.W. Harris, Inc. Employees Profit Sharing Trust. P.T.E. 78–5, 1978–1 C.B. 386.

Collectively bargained multiple employer apprenticeship and training plans. P.T.E. 78–6, 1978–2 C.B. 272.

Southern Nevada Culinary and Bartenders Pension Trust. P.T.E. 78–7, 1978–2 C.B. 275.

Heavy and General Laborers' Welfare Fund of New Jersey. P.T.E. 78–8, 1978–2 C.B. 276.

Pension Plan and Trust of Endodontic Associates, P.A. P.T.E. 78–9, 1978–2 C.B. 277.

Extension of class exemptions (P.T.E. 75–1) for certain securities broker dealers. P.T.E. 78–10, 1978–2 C.B. 278.

Leo F. Quinn, P.A. Profit Sharing Trust. P.T.E. 78–11, 1978–2 C.B. 282.

American Medical Association Members' Retirement Plan. P.T.E. 78–12, 1978–2 C.B. 283.

Ragnar Benson Profit Sharing Plan and Trust. P.T.E. 78–13, 1978–2 C.B. 284.

Murray Financial Corporation Profit Sharing Plan for Employees and Participating Affiliates. P.T.E. 78–14, 1978–2 C.B. 287.

Macklanburg-Duncan Co. Pension Trust. P.T.E. 78–15, 1978–2 C.B. 288.

McDonald's Corporation Saving and Profit-Sharing Trust. P.T.E. 78–16, 1978–2 C.B. 289.

Engineers Joint Pension Fund, Local Unions 17, 106, 410, 463, 545, and 832 of the International Union of Operating Engineers. P.T.E. 78–17, 1978–2 C.B. 290.

Allen and O'Hara Employees' Profit Sharing Trust. P.T.E. 78–18, 1978–2 C.B. 291.

Class exemption for insurance company pooled separate accounts. P.T.E. 78–19, 1978–2 C.B. 292.

Barry, Barry, Angelides and Hunds, M.D.'s, P.A. Employees Pension Trust. P.T.E. 78–20, 1978–2 C.B. 300.

Henry E. Storino, M.D., Self-Employed Retirement Plan. P.T.E. 78–21, 1978–2 C.B. 301.

Harold Printup, Jr., Keogh Plan. P.T.E. 78–22, 1978–2 C.B. 302.

Class exemption for certain interest free loans to employee benefit plans. P.T.E. 80–26, 1980–2 C.B. 323

Class exemption for certain transactions involving the purchase of securities when the issuer may use the proceeds to reduce or retire the indebtedness to parties in interest. P.T.E. 80–83, 1981–1 C.B. 522.

Class exemption to permit certain loans of securities by employee benefit plans. P.T.E. 81–6, 1981–1 C.B. 530.

Class exemption for certain transactions involving mortgage pool investment trusts. P.T.E. 81–7, 1981–1 C.B. 539.

Class exemption for guaranteed contract separate accounts. P.T.E. 81–82, 1982–1 C.B. 177.

Class exemption to permit payment of compensation to plan fiduciaries for the provision of securities lending services. P.T.E. 82–63, 1982–2 C.B. 305.

Class exemption for transactions involving certain residential mortgage financing arrangements. P.T.E. 82–87, 1982–2 C.B. 310.

Class exemption for certain transactions involving mortgage pool investment trusts. P.T.E. 81–7 amended. P.T.E. 83–1, 1983–1 C.B. 292.

Class exemption for plan asset transactions determined by independent qualified professional asset managers. P.T.E. 84–14, 1984–31 I.R.B. 12.

Class exemption for certain transactions involving insurance agents and brokers, pension consultants, insurance companies, investment companies and investment company principal underwriters. P.T.E. 84–24, 1984–37 I.R.B. 6.

Class exemption relating to recapture of brokerage commissions on behalf of insurance company pooled separate accounts. P.T.E. 84–46, 1984–48 I.R.B. 9.

110.3 Prohibited transactions; exemption rulings. Procedures are set forth for the processing of applications for exemption from the prohibited transaction provisions of section 4975(c)(1). (Sec. 601.201, S.P.R.; Sec. 4975, '54 Code.)

Rev. Proc. 75–26, 1975–1 C.B. 722.

110.4 Waiver of tax on deficiency. The procedure for requesting a waiver of the 100 percent excise tax imposed on an accumulated funding deficiency is set forth. Rev. Proc. 80–24 modified. (Sec. 601.201, S.P.R.; Secs. 412, 4971, '54 Code.)

Rev. Proc. 81–44, 1981–2 C.B. 618.

Period of limitation
(See: Limitation period)

Powers of attorney
(See: Attorneys and agents)

Practice before the Service
(See: Attorneys and agents)

Private foundations

114.1 Adjusted net income; pre-1970 principal and interest received. Repayments of principal received by a private foundation in taxable years beginning after 1969 on loans made in prior years to individuals for charitable purposes are not includible in its gross income to determine its adjusted net income for purposes of section 4942(f). However, payments of interest on such loans are includible. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 75–443, 1975–2 C.B. 449.

114.2 Charitable trusts; filing requirements. Filing requirements for charitable and split-interest trusts are provided. Rev. Proc. 73–29 superseded. (Sec. 601.602, S.P.R.)

Rev. Proc. 83–22, 1983–1 C.B. 680.

114.3 Charitable trusts; governing instruments. Situations are given showing governing instrument provisions of split-income trusts described in section 4947(a)(2) and (b)(3) that meet the requirements of section 508(e). (Secs. 508, 4947; '54 Code.)

Rev. Rul. 74–368, 1974–2 C.B. 396.

114.4 Charitable trusts: nonexempt; investment income; unrelated income. Unrelated business income taxable under section 641(a) is not includible in the gross investment income of a section 4947(a)(1) nonexempt charitable trust in determining the tax on its investment income. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 74–497, 1974–2 C.B. 383.

114.5 Cumulative List of Organizations. The extent to which contributors may rely on the listing of organizations in Publication No. 78, *Cumulative List of Organizations*, for purposes of deducting contributions under section 170 and for making grants under section 4945, is provided. Rev. Proc. 72–39 superseded. §53.4945–5. (Sec. 601.105, S.P.R.; Secs. 170, 501, 4945, 7428, '54 Code.)

Rev. Proc. 82–39, 1982–27 I.R.B. 18.

114.6 Depository for annual reports. The proposal to designate The Foundation Center as a depository for certain private foundation annual reports will not be implemented.

Notice 80–2, 1980–1 C.B. 576.

114.7 Disqualified person; control of corporation. A private foundation, owning 35 percent of the voting stock of a corporation and having a foundation manager personally owning the remaining 65 percent but not holding a position of authority in the corporation by virtue of being foundation manager, does not control the corporation for purposes of the self-dealing provisions of the Code. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 76–158, 1976–1 C.B. 354.

114.8 Disqualified person; member of state legislature. An elected member of a state legislature who receives a salary of less than $15,000 per year and an expense allowance of a fixed amount for the use of which no accounting need be made to the state, which together amount to more than $15,000 per year, is a disqualified person by virtue of being a government official described in section 4946(c)(5). §53.4946–1. (Sec. 4946, '54 Code.)

Rev. Rul. 77–473, 1977–2 C.B. 421.

114.9 Disqualified persons; employee stock ownership trust. An employee stock ownership trust holds 30 percent of the stock in a corporation on behalf of the corporation's participating employees, who direct the manner in which the trust votes the shares. The trust will not be considered a disqualified person with respect to a private foundation merely because the corporation is a substantial contributor to the foundation. §53.4946–1. (Sec. 4946, '54 Code.)

Rev. Rul. 81–76, 1981–1 C.B. 516.

114.10 Disqualified persons; employees of trustee. Employees of a bank designated as the trustee of a private foundation, who have been delegated fiduciary responsibility for the day-to-day administration and distribution of the trust funds, are foundation managers within the meaning of section 4946(b)(1) and are disqualified persons as defined in section 4946(a)(1)(B) even though they are ultimately responsible to the bank directors and officers for their actions with respect to the trust. §53.4946–1. (Sec. 4946, '54 Code.)

Rev. Rul. 74–287, 1974–1 C.B. 327.

114.11 Excess business holdings. Section 4943(c)(4)(D) may limit a private foundation's permitted holdings in a business enterprise to 25 percent of the value of all outstanding shares of all classes of stock during the second phase of the present holdings rules described in section 4943(c)(4). §53.5943–4. (Sec. 4943, '54 Code.)

Rev. Rul. 81–22, 1981–1 C.B. 510.

114.12 Excess business holdings; acquired by will. Interest in a business enterprise was bequeathed to a private foundation under the residuary clause of a will executed before May 26, 1969. After May 26, 1969, a second will expressly revoked the first will and increased the amounts of the specific bequests without changing the residuary clause. The interest in the business enterprise acquired by the foundation on the death of the testator comes within the special transitional rules under section 4943(c)(4) and (c)(5). §53.4943–5. (Sec. 4943, '54 Code.)

Rev. Rul. 81–119, 1981–1 C.B. 512.

114.13 Excess business holdings; permitted holdings; effective control. For purposes of computing the 35 percent permitted holdings rule of section 4943(c)(2)(B), effective control in one or more persons who are not disqualified persons may be demonstrated by proving that some unrelated party or cohesive group of third parties, in fact, exercises control over the business enterprise. It is not enough to show that the private foundation and disqualified persons cannot exercise such control. §53.4943–3. (Sec. 4943, '54 Code.)

Rev. Rul. 81–111, 1981–1 C.B. 509.

114.14 Excess business holdings; redemption of stock. The redemption of stock from a private foundation to the extent necessary for the

foundation to avoid the excess business holdings tax under section 4943 is a sale or exchange not equivalent to a dividend and the proceeds will be taxed neither as investment income nor as undistributed income. §§53.4940–1, 53.4942(a)–2. (Secs. 302, 4940, 4942; '54 Code.)

Rev. Rul. 75–336, 1975–2 C.B. 110.

114.15 Governing instrument provision; dissolution requirements. Provisions in an organization's governing instrument that satisfy the requirements of section 508(e), for purposes of qualification for exemption under section 501(a) as a private foundation, are not in themselves sufficient to meet the requirement of reg. 1.501(c)(3)–1(b)(4), that upon dissolution, the organization's assets be dedicated to an exempt purpose. §53.4947–1. (Secs. 501, 508, 4947; '54 Code.)

Rev. Rul. 85–160, 1985–41 I.R.B. 21.

114.16 Income; deferred incentive compensation plan. A private foundation receiving annual payments, as beneficiary of a decedent's deferred incentive compensation income plan, includes each payment as gross income to the extent that it exceeds the amount attributable to the value of the right to receive the payment on the decedent's date of death. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 75–442, 1975–2 C.B. 448.

114.17 Investment and adjusted net income; amortizable bond premium deduction. An exempt private foundation that amortizes bond premium pursuant to section 171 may deduct the amortized amount in computing its net investment income and its adjusted net income. §§53.4940–1, 53.4942(a)–2. (Secs. 4940, 4942; '54 Code.)

Rev. Rul. 76–248, 1976–1 C.B. 353.

114.18 Investment income; audit fees. Audit fees paid by an exempt private foundation must be apportioned between its investment and exempt activities and only that portion of the fees attributable to the investment activities is deductible in computing the foundation's net investment income. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 75–410, 1975–2 C.B. 446.

114.19 Investment income; basis; depletable property. An exempt private foundation that, prior to 1970, was not subject to tax and claimed no depletion deduction on its royalty interest in oil and gas properties recorded depletion on its books using the percentage method. The foundation need only decrease its original basis in the properties by the amount of the cost depletion allowable, and not the percentage depletion shown on its books, for purposes of determining the net investment income under section 4940. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 79–200, 1979–1 C.B. 364.

114.20 Investment income; basis; residuary interest in pre-1969 estate. Appreciated stock distributed to a private foundation in 1971, in satisfaction of a specific bequest and a percentage of the residuary estate of an individual who died in 1967, will be considered held by the foundation on December 31, 1969, and the basis of the stock for purposes of computing capital gain includible in net investment income will be the fair market value of the stock as of December 31, 1969. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 76–424, 1976–2 C.B. 367.

114.21 Investment income; Belgian foundation. A Belgian private foundation, whose only business activities in the U.S. are investments from which it derives interest income, is not exempt from the excise tax on gross investment income imposed by section 4948(a). §§53.4940–1, 53.4948–1. (Secs. 881, 894, 4940, 4948; '54 Code.)

Rev. Rul. 76–330, 1976–2 C.B. 488.

114.22 Investment income; Canadian foundation. A Canadian private foundation, exempt from the Canadian income tax and exempt from U.S. income tax under section 501(c)(3), is also exempt from the tax imposed on gross investment income by section 4948(a) by virtue of Article X of the U.S.-Canada Income Tax Convention. §53.4948–1. (Sec. 4948, '54 Code.)

Rev. Rul. 74–183, 1974–1 C.B. 328.

114.23 Investment income; capital gain computation; sale of listed stock. For purposes of computing a private foundation's tax on net investment income, the net capital gain on the sale of a listed common stock purchased before December 31, 1969, is the difference between the selling price and the greater of (1) the foundation's basis in the stock, or (2) the mean average of the highest and lowest quotations on December 31, 1969, plus or minus subsequent adjustment to the date of sale. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 74–403, 1974–2 C.B. 381.

114.24 Investment income; capital gain dividends from regulated investment company. Capital gain dividends received by a private foundation from a regulated investment company described in section 851 are includible in the foundation's net investment income in the year received for purposes of determining the excise taxes imposed by section 4940(a), but are excluded from the foundation's adjusted net income for purposes of section 4942(f). §§53.4940–1, 53.4942(a)–2. (Secs. 4940, 4942; '54 Code.)

Rev. Rul. 73–320, 1973–2 C.B. 385.

114.25 Investment income; capital gain from sale of donated stock. Capital gain realized by an exempt private foundation from the sale of stock donated to it during its taxable years 1970 through 1972 and immediately disposed of upon receipt will not be taken into account for purposes of the tax on net investment income. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 74–404, 1974–2 C.B. 382.

114.26 Investment income; interest paid for funds reloaned interest free. An exempt private foundation that obtained a loan from a commercial lending institution, made an interest-free temporary construction loan to an exempt university, made no attempt to collect the loan, and forgave a portion of it, may not deduct or otherwise take into account the interest it paid for its loan in computing its net investment income. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 74–579, 1974–2 C.B. 383.

114.27 Investment income; U.S. savings bonds; unreported interest. A private foundation derived interest income upon redemption of Series E U.S. savings bonds that were received from the estate of the purchaser. The interest is includible in the computation of gross investment income if neither the individual nor the estate elected to report as income the periodic increases in bond value. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 80–118, 1980–1 C.B. 254.

114.28 Jeopardizing investment; life insurance policy. A whole-life insurance policy that was subject to a loan to the donor-insured was donated to a private foundation. The face value of the policy, less any outstanding loan principal or interest, was payable to the donee upon the donor's death. The combined interest and premium payments made by the donee over the life expectancy of the donor would exceed the amount it would receive under the policy and were, therefore, jeopardizing investments. §53.4944–1. (Sec. 4944, '54 Code.)

Rev. Rul. 80–133, 1980–1 C.B. 258.

114.29 Minimum investment return; computation; portion of office building commercially used. A private foundation owns a building, a portion of which is used directly in carrying out its exempt purposes, with the remainder leased to commercial tenants. The percentage of exempt use of the building, for purposes of determining the foundation's minimum investment return under section 4942(e), should be determined by dividing the fair rental value of that portion of the building used for exempt purposes by the fair rental value of the entire building. §53.4942(a)–2. (Sec. 4942, '54 Code).

Rev. Rul. 82–137, 1982–2 C.B. 303.

114.30 Minimim investment return; island preserved for educational purposes. The value of an island, owned by a private foundation dedicated to preserve the natural ecosystems and historical and archaeological remains on the island that has no residential use and to which present access is limited to invited public and private researchers, may be excluded from the foundation's minimum investment return. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 75–207, 1975–1 C.B. 361.

114.31 Minimum investment return; paintings for public exhibitions. A collection of paintings, owned by a private foundation formed to further the arts, that is loaned under an active loan program for exhibition in museums, universities, and similar institutions, is being used directly in carrying out the foundation's exempt purposes, and the value of the paintings is excludable in computing the foundation's minimum investment return. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 74–498, 1974–2 C.B. 387.

114.32 Minimum investment return; percentage. The applicable percentage to be used by private foundations in determining minimum investment return for a taxable year beginning in 1972 has been changed in the case of private foundations organized after May 26, 1969, from 6.0 percent to 5.5 percent, and for foundations organized before May 27, 1969, from 4.5 percent to 4.125 percent. The applicable percentages for determining the minimum investment return for a taxable year beginning in 1973 are changed to 5.25 and 4.375 respectively; the applicable percentages for a taxable year beginning in 1974 are changed to 6.0 and 5.5 respectively. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 72–625, 1972–2 C.B. 604; Rev. Rul. 73–235, 1973–1 C.B. 519; Rev. Rul. 74–238, 1974–1 C.B. 326.

114.33 Minimum investment return; percentage. The percentage to be used by private foundations, organized before May 27, 1969, in determining minimum investment return for a taxable year beginning in 1975, has been changed to six percent, the same percentage as for those organized after May 26, 1969. The applicable percentage for determining the minimum investment return for a taxable year beginning in 1976 is changed to 6.75 percent. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 75–270, 1975–2 C.B. 449; Rev. Rul. 76–193, 1976–1 C.B. 357.

114.34 Minimum investment return; reasonable cash balances. In determining its minimum investment return, a private foundation whose average cash balances during the taxable year represented one percent of the fair market value of its assets may exclude an amount equal to one and one-half percent of its assets' fair market value as reasonable cash balances used or held for

use directly in carrying out its exempt purpose. §53.4942(a)–2. (Sec. 4942, '54 Code.)
Rev. Rul. 75–392, 1975–2 C.B. 447.

114.35 Minimum investment return; unrelated trade or business. In determining its minimum investment return, a private foundation need not take into account assets used in a trade or business for which substantially all the work is performed without compensation. §53.4942(a)–2. (Sec. 4942, '54 Code.)
Rev. Rul. 76–85, 1976–1 C.B. 357.

114.36 Operating foundation; qualifying distributions. An otherwise qualifying trust whose sole activity is the operation of a cultural center makes distributions qualifying it as an operating foundation under section 4942(j)(3)(A) when it turns over substantially all of its adjusted net income each year to a separate corporation that, acting only in a fiduciary capacity on behalf of the trust, disburses such amount in a timely manner in the operation of the cultural center. §53.4942(b)–1. (Sec. 4942, '54 Code.)
Rev. Rul. 78–315, 1978–2 C.B. 271.

114.37 Program related investment; low-interest loans to the blind. Low interest rate loans by a private foundation, established to aid the blind in securing employment, that are made to blind persons who desire to establish themselves in business but who are unable to obtain funds through commercial sources constitute program related investments and are also qualifying distributions. §§53.4942(a)–3, 53.4944–3. (Secs. 4942, 4944; '54 Code.)
Rev. Rul. 78–90, 1978–1 C.B. 380.

114.38 Qualifying distributions; carryover of transferor. A private foundation that had a carryover of excess qualifying distributions as described in section 4942(i) transferred all its assets to another private foundation that was controlled by the same persons who controlled the first foundation. The transferee foundation may reduce its distributable amount under section 4942(d) by such carryover. §53.4942(a)–3. (Secs. 507, 4942; '54 Code.)
Rev. Rul. 78–387, 1978–2 C.B. 270.

114.39 Qualifying distributions; contribution to exempt cemetery company. An unrestricted contribution made by a private foundation to an exempt cemetery company that is not described in section 170(c)(2)(B) is not a qualifying distribution within the meaning of section 4942(g) and is a taxable expenditure within the meaning of section 4945(d)(5). §§53.4942(a)–3, 53.4945–1. (Secs. 170, 4942, 4945; '54 Code.)
Rev. Rul. 80–97, 1980–1 C.B. 257.

114.40 Qualifying distributions; contribution to other private foundation. An amount contributed by a private foundation to another private foundation that, in the taxable year following the taxable year in which it received the contribution, established an approved set-aside in the amount of the contribution and made a valid election to treat the entire amount of the set-aside as a distribution out of corpus may be treated by the donor foundation as a qualifying distribution. §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 78–45, 1978–1 C.B. 378.

114.41 Qualifying distributions; depreciation. For its fiscal year after 1970, a private foundation may not treat as a qualifying distribution under section 4942(g)(1)(B) an amount equal to straight line depreciation on a building it constructed for purposes described in section 170(c)(2)(B). §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 74–560, 1974–2 C.B. 389.

114.42 Qualifying distributions; legal fees. Legal fees not excessive in amount, paid by an exempt charitable trust in a suit to determine the proper beneficiary of a portion of its net income are qualifying distributions. §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 75–495, 1975–2 C.B. 449.

114.43 Qualifying distributions; property converted from nonexempt to exempt use; conversion date. The correct conversion date of real property converted by a private operating foundation from nonexempt to exempt uses, for purposes of treating the conversion as a qualifying distribution, is the date the foundation adopts and immediately proceeds to implement a plan for the exempt use of the property, even though the actual conversion is not completed until the following year. §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 78–102, 1978–1 C.B. 379.

114.44 Qualifying distributions; retention of control. A private foundation agreed to help fund a museum to be built by a public charity but, in order to retain control of the funds and receive income therefrom during the three year period before construction was to begin, deferred payment on the commitment. The amount set aside may not be treated as a qualifying distribution under section 4942(g). 53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 79–319, 1979–2 C.B. 388.

114.45 Qualifying distributions; second distribution of same asset. If a private foundation that has made a qualifying distribution equal to the purchase price of an asset donates the asset to a publicly supported charity, it will be allowed a second qualifying distribution to the extent that the fair market value of the asset on the date of contribution exceeds the amount of the first qualifying distribution. §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 79–375, 1979–2 C.B. 389.

114.46 Qualifying distributions; separate filing of election. An election under section 4942(h)(2), with respect to treatment of a qualifying distribution, that is not filed with the return required to be filed under section 6033 should be filed with the District Director of the appropriate key district. §53.4942(a)–3. (Sec. 601.201, S.P.R.; Sec. 4942, '54 Code.)
Rev. Proc. 74–41, 1974–2 C.B. 495.

114.47 Qualifying distributions; set-aside; capable of current funding. A private foundation, whose primary activity is the making of renewable scholarships and fixed sum research grants that normally run for three years, for which payments have been made annually from current income, may not treat set-aside amounts representing the maximum for each grantee from which the annual payments will be made as qualifying distributions under section 4942(g)(2). §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 75–511, 1975–2 C.B. 450.

114.48 Qualifying distributions; set-aside amount. A private foundation may set aside, by means of a bookkeeping entry, the amount by which its minimum investment return for its immediately preceding taxable year exceeds its adjusted net income for that year. §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 78–148, 1978–1 C.B. 380.

114.49 Qualifying distributions; set-aside; "specific project". The accumulation of set-aside funds to endow a specific building project of an unrelated public charity is a "specific project" within the meaning of section 53.4942(a)–3(b)(2) of the regulations. §53.4942(a)–3. (Sec. 4942, '54 Code.)
Rev. Rul. 77–7, 1977–1 C.B. 354.

114.50 Repayment of loan from corpus. A private foundation that made an interest-free loan from corpus to a public charity in a year in which its distribution requirements had been met and that continued to meet the distribution requirements during the five-year adjustment period without use of the excess of qualifying distributions created by the loan is not required to include in its gross income repayments on the loan and may return the payments to corpus. §53.4942(a)–2. (Sec. 4942, '54 Code.)
Rev. Rul. 77–252, 1977–2 C.B. 390.

114.51 Returns; extension of time; status pending. Organizations exempt under section 501(c)(3) awaiting a determination of their private foundation status under section 509 are granted an extension of time to file part III of Form 990 and Form 990–AR until thirty days after notification of status is received or six months from the due date for filing these returns, whichever occurs first. (Sec. 6081, '54 Code.)
Rev. Rul. 71–236, 1971–1 C.B. 398.

114.52 Returns; extension of time; status pending. Conditions are updated and restated under which certain private foundations will be deemed to have reasonable cause for failure to comply with requirements for filing of returns and payment of taxes. The temporary relief from penalties previously provided for organizations awaiting determinations under section 509(a) or 170(b)(1)(A) of the Code is also extended. Rev. Proc. 72–31 superseded. §§53.6011–1, 301.6104–4, 53.6151–1, 301.6651–1, 301.6652–2. (Sec. 601.201, S.P.R.; Secs. 501, 508, 509, 6011, 6033, 6056, 6104, 6151, 6651, 6652, '54 Code.)
Rev. Proc. 79–8, 1979–1 C.B. 487.

114.53 Rulings; jeopardizing investments. The Service cannot issue a ruling that use of a proposed investment procedure by a private foundation will preclude imposition of tax under the provisions of section 4944. §53.4944–1. (Sec. 4944, '54 Code.)
Rev. Rul. 74–316, 1974–2 C.B. 389.

114.54 Rulings and determination letters; grant-making procedures. Procedures are provided for issuing rulings and determination, opinion, notification, and information letters and for entering into closing agreements on specific issues in employee plans and exempt organization matters. Rev. Proc. 80–24 superseded; Rev. Procs. 76–47 and 80–39 modified. Modified by Rev. Proc. 83–41. (Sec. 601.201, S.P.R.)
Rev. Proc. 83–36, 1983–1 C.B. 763.

114.55 Rulings and determination letters; procedures. Updated procedures are provided for issuing rulings and determination letters on private foundation status under section 509(a) and operating foundation status under section 4942(j)(3) for organizations exempt from income tax under section 501(c)(3). Rev. Proc. 73–7 superseded and Rev. Proc. 72–50 superseded in part. Supplemented by Rev. Procs. 77–21 and 80–25. Modified by Rev. Proc. 84–46. §§53.4942(b)–1, 53.4947–1. (Sec. 601.201, S.P.R.; Secs. 509, 4942, 4947, '54 Code.)
Rev. Proc. 76–34, 1976–2 C.B. 656.

114.56 Rulings and determination letters; procedures; appeals and protests. Procedures are provided for applying for recognition of exemption under sections 501 and 521 and for revoking or modifying exemption rulings and determination letters. Rev. Proc. 80–25, superseded; Rev. Proc. 76–34 modified. §53.4942(b)–1. (Sec. 601.201, S.P.R.; Secs. 170, 501, 509, 521, 4942, 7428, '54 Code.)
Rev. Proc. 84–46, 1984–1 C.B. 541.

114.57 Self-dealing; church membership dues of disqualified person. Payment by a pri-

vate foundation of a disqualified person's church membership dues in order to maintain that person's church membership is an act of self-dealing. §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 77–160, 1977–1 C.B. 351.

114.58 Self-dealing; contribution to public charity. A contribution by a private foundation to a public charity made on the condition that the public charity change its name to that of a substantial contributor to the foundation and agree not to change the name again for 100 years does not constitute an act of self-dealing. §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 73–407, 1973–2 C.B. 383.

114.59 Self-dealing; different tax years. A disqualified person with a tax year differing from that of the private foundation from which he borrows money computes the initial tax on self-dealing based upon his own tax year. §53.4941(a)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 75–391, 1975–2 C.B. 446.

114.60 Self-dealing; disqualified persons; bond purchase. The purchase of a portion of a bond issue on behalf of an exempt hospital by a disqualified person with respect to a private foundation that guaranteed the bonds except for those sold to the disqualified person is not an act of self-dealing. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 77–6, 1977–1 C.B. 350.

114.61 Self-dealing; disqualified persons serving as trustees of grant recipient. A grant authorized by an exempt private foundation to an exempt hospital for modernization, replacement, and expansion does not constitute an act of self-dealing even though two individuals serve as trustees of both organizations. Clarified by Rev. Rul. 82–136. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 75–42, 1975–1 C.B. 359.

114.62 Self-dealing; disqualified persons serving as trustees of grant recipient. A grant by a private foundation to a second private foundation does not constitute an act of self-dealing within the meaning of section 4941 even though a banking institution serves as sole trustee of both foundations. Rev. Rul. 75–42 clarified. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 82–136, 1982–2 C.B. 300.

114.63 Self-dealing; educational program; incidential benefit to disqualified person. A private foundation made a grant to an exempt university to establish an educational program providing instruction in manufacturing engineering. A corporation that is a disqualified person with respect to the private foundation intends to hire graduates of the new program and encourage its employees to enroll in the program, but will not receive preferential treatment in recruiting graduates or enrolling its employees. The grant is not an act of self-dealing. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 80–310, 1980–2 C.B. 319.

114.64 Self-dealing; excess business holdings. In the proposed sale to a disqualified person of a private foundation's 15 percent interest in a corporation, in which the foundation and all disqualified persons with respect to the foundation have combined holdings of 45 percent of the voting stock as of May 26, 1969, the disqualified person would be subject to the tax on self-dealing imposed by section 4941; in a similar situation in which the total combined holdings of the foundation and disqualified persons are 55 percent, the foundation has excess business holdings under section 4943(c)(4), and section 101(1)(2)(B) of the Tax Reform Act of 1969 would apply to except the proposed sale from the provisions of section 4941. §53.4941(d)–4. (Sec. 4941, '54 Code.)

Rev. Rul. 75–25, 1975–1 C.B. 359.

114.65 Self-dealing; exchange of securities; former disqualified person. An act of self-dealing will not result from the exchange of securities between a private foundation and a corporation that was previously a disqualified person by reason of the ownership of more than 35 percent of its total combined voting power by the former foundation manager, who resigned 5 years prior to the exchange, and who did not participate in planning the exchange offer during the period of disqualification. §§53.4941(d)–2, 53.4946–1. (Secs. 4941, 4946; '54 Code.)

Rev. Rul. 76–448, 1976–2 C.B. 368.

114.66 Self-dealing; foundation and trust with same trustee. A transaction in which a private foundation purchased property from a testamentary trust that is not a disqualified person with respect to the foundation, both of which had the same banking institution as trustee, is not an act of self-dealing. §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 78–77, 1978–1 C.B. 378.

114.67 Self-dealing; "foundation manager's" sale of property to trust. The trustee of a trust that is a private foundation who, while representing both himself and the trust, willfully and without reasonable cause sells property he owns to the trust knowing that the sale is an act of self-dealing under section 4941(d)(1)(A) is liable for both the tax imposed on an act of self- dealing and the tax imposed on the participation of foundation managers. §53.4941(a)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 78–76, 1978–1 C.B. 377.

114.68 Self-dealing; gift of insurance policy by disqualified person; loan outstanding. A disqualified person donated a life insurance policy to a private foundation. The policy was subject to an outstanding loan made to the donor within the 10–year period ending on the date of the donation that was not insignificant in relation to the value of the policy. The donation was an act of self-dealing. §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 80–132, 1980–1 C.B. 255.

114.69 Self-dealing; gift of property by disqualified person; subject to lien. A disqualified person's transfer to a private foundation of real property that is subject to a lien placed on the property by the disqualified person within the 10-year period ending on the transfer date is an act of self-dealing, even though the lien was created merely as part of a multiphase financing plan begun more than ten years earlier. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 78–395, 1978–2 C.B. 270.

114.70 Self-dealing; government official's use of facility. The use of a private foundation library's meeting room, which is functionally related to the foundation's exempt purpose and is made available at no charge to members of the community-at-large, by a government official (a disqualified person) does not constitute an act of self-dealing. §53.4941(d)–3. (Sec. 4941, '54 Code.)

Rev. Rul. 76–10, 1976–1 C.B. 355.

114.71 Self-dealing; insurance to indemnify disqualified person. The payment premiums by a private foundation for insurance indemnifying a disqualified person against liability for claims in connection with his assistance in preparing a registration statement and prospectus for the foundation's public offering of stock issued by a corporation of which he was a principal officer are treated as part of his compensation for such services and do not constitute acts of self-dealing if the compensation is not excessive. §53.4941(d)–2 (Sec. 4941, '54 Code.)

Rev. Rul. 74–405, 1974–2 C.B. 384.

114.72 Self-dealing; legal fees of disqualified person. Payment by a private foundation o legal fees awarded by a court to the counsel for it director-manager, a disqualified person, who ha filed suit against the remaining directors to re quire them to carry on the foundation's charitabl program, does not constitute an act of self-deal ing. §53.4941(d)–2. (Sec. 4941, '54 Code

Rev. Rul. 73–613, 1973–2 C.B. 385.

114.73 Self-dealing; loan program providing financing to publicly supported organizations; incidental benefit to disqualified person. A loan program of a private foundation tha provides financing to publicly supported organiza tions for construction projects in disadvantage areas does not result in acts of self-dealing withi the meaning of section 4941 merely because cer tain individuals involved in the construction proj ects have ordinary banking and business relation ships with a bank that is a disqualified person §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 85–162, 1985–41 I.R.B. 22.

114.74 Self-dealing; loss of interest. A transaction of a private foundation in which it de posited funds in a savings account maintained with a disqualified banking institution on th tenth day of a calendar quarter and withdrew th funds before the end of the next quarter thereby subjecting itself to a loss of interest for the entir period of deposit constitutes an act of self-dealing §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 73–595, 1973–2 C.B. 384.

114.75 Self-dealing; loss of interest. Th purchase by a private foundation from a banking institution, a disqualified person with respect t the foundation, of certificates of deposit with maturity date one year from the date of issue an providing for a reduced rate of interest if they ar not held to the maturity date is an act of self-deal ing under section 4941(d)(1)(B) §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 77–288, 1977–2 C.B. 388.

114.76 Self-dealing; paintings placed in disqualified person's residence. The placing o paintings owned by a private foundation in th residence of a substantial contributor, a disquali fied person, constitutes an act of self-dealing §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 74–600, 1974–2 C.B. 385.

114.77 Self-dealing; pension to disqualified person. A pension for past personal service paid by a private foundation to one of its direc tors, a disqualified person whose total compensa tion including the pension is not excessive, doe not constitute an act of self-dealing §53.4941(d)–3. (Sec. 4941, '54 Code.)

Rev. Rul. 74–591, 1974–2 C.B. 385.

114.78 Self-dealing; purchase of mortgage from disqualified person. The purchase by private foundation of a mortgage from a bank, disqualified person that in the normal course of it business acquires and sells mortgages, is not with in the exception for general banking services an is an act of self-dealing under sectio 4941(d)(1)(A). §53.4941(d)–2. (Sec. 4941, '5 Code.)

Rev. Rul. 77–259, 1977–2 C.B. 387.

114.79 Self-dealing; rental of charter aircraft. The rental of a charter aircraft by a charte aircraft company, a disqualified person, to a pri vate foundation, constitutes an act of self-dealing §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 73–363, 1973–2 C.B. 383.

114.80 Self-dealing; rental of office space to disqualified persons. An exempt privat foundation conducts agricultural economics re

search and experimentation in part of an office building it owns and rents the remaining spaces to disqualified persons who are engaged in agricultural business activities. The foundation does not utilize these businesses in its research. The rental of the office space is not functionally related to the foundation's exempt purpose and constitutes an act of self-dealing. §§53.4941(d)–2, 53.4942(a)–2. (Secs. 4941, 4942; '54 Code.)

Rev. Rul. 79–374, 1979–2 C.B. 387.

114.81 Self-dealing; repayment of loan to disqualified person. A private foundation's transfer of stock in repayment of an interest-free loan, made by a disqualified person and used exclusively for exempt purposes, is tantamount to a sale or exchange of property between the private foundation and the disqualified person and is an act of self-dealing. §53.4941(d)–1. (Sec. 4941, '54 Code.)

Rev. Rul. 77–379, 1977–2 C.B. 387.

114.82 Self-dealing; sale at public auction to disqualified person. The sale of a private foundation's art objects to a disqualified person at a public auction conducted by an auction gallery to which the items were consigned for sale constitutes an act of self-dealing. §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 76–18, 1976–1 C.B. 355.

114.83 Self-dealing; sale to disqualified person. The sale to a disqualified person of stock by a private foundation owned by it continuously since May 26, 1969, but not constituting excess business holdings on that date, is excepted under section 53.4941(d)–4(b)(1) of the regulations from the prohibition against self-dealing under section 4941. §§53.4941(d)–4, 53.4943–1. (Secs. 4941, 4943; '54 Code.)

Rev. Rul. 86–53, 1986–15 I.R.B. 43.

114.84 Self-dealing; service fee for overdrawn checking account. The payment by a private foundation to a bank, a disqualified person, of a service fee for an overdrawn checking account in an amount equal to the actual cost of processing the overdraft does not result in an act of self-dealing. §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 73–546, 1973–2 C.B. 384.

114.85 Self-dealing; student loan guarantees. The guarantee of loans made to disqualified persons under a student loan guarantee program established by a private foundation for the children of its employees constitutes an act of self-dealing within the meaning of section 4941(d)(1)(E). §53.4941(d)–2. (Sec. 4941, '54 Code.)

Rev. Rul. 77–331, 1977–2 C.B. 388.

114.86 Self-dealing; trustee's roundtrip travel from Puerto Rico to U.S. The payment or reimbursement by a private foundation of expenses incurred by a trustee, a government official of the Commonwealth of Puerto Rico, for roundtrip travel from Puerto Rico to the U.S. to attend the foundation's trustee meetings does not constitute an exception to self-dealing. §§53.4941(d)–3, 53.4946–1. (Secs. 4941, 4946, 7701; '54 Code.)

Rev. Rul. 76–159, 1976–1 C.B. 356.

114.87 Self-dealing; U.S. Congressmen reimbursed for foreign travel. Reimbursement by a private foundation for travel, meals, and lodging expenses incurred by U.S. Congressmen it chooses to participate in a conference it cosponsors in a foreign country does not come within the exception to self-dealing. §53.4941(d)–3. (Sec. 4941, '54 Code.)

Rev. Rul. 74–601, 1974–2 C.B. 385.

114.88 Self-dealing; U.S. government official; per diem allowance. A per diem allowance for travel inside the U.S. paid to a government official by a private foundation in connection with its educational and charitable purposes is excepted from the tax on self-dealing under section 4941(d)(2)(G)(vii) only if the allowance does not exceed 125 percent of the maximum authorized rate of $35 provided by section 5702(a) of title 5, U.S.C., notwithstanding the provision in section 5702(c) allowing higher rates in designated geographical areas. §53.4941(d)–3. (Sec. 4941, '54 Code.)

Rev. Rul. 77–251, 1977–2 C.B. 389.

114.89 Self-dealing; use of private road by disqualified person. The use of a private foundation museum's private road for access to the adjacent headquarters and manufacturing plant of a corporation (a disqualified person) during the same hours the road is used by the general public as a thoroughfare connecting two public streets is not an act of self-dealing. §53.4941(d)–3. (Sec. 4941, '54 Code.)

Rev. Rul. 76–459, 1976–2 C.B. 369.

114.90 Taxable expenditure; employer-related educational grant and loan programs. Procedures are provided for determining whether children of employees are eligible recipients of employer-related educational grants or loans of a private foundation for purposes of the 10 percent tests of Rev. Procs. 76–47 and 80–39. Rev. Procs. 76–47 and 80–39 clarified. §53.4945–4. (Sec. 601.602, S.P.R.; Secs. 117, 4945, '54 Code.)

Rev. Proc. 85–51, 1985–44 I.R.B. 16.

114.91 Taxable expenditure; scholarship grants. A private foundation that made grants to individuals after 45 days from the date it submitted an exemption application in accordance with procedures fully disclosed in its application did not make taxable expenditures under section 4945, even though the foundation did not specifically request advance approval of its procedures. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 86–77, 1986–21 I.R.B. 7.

114.92 Taxable expenditure; scholarship grants. Grants awarded by a private foundation under an employer-related program are scholarships under section 117(a), even though the grants will be awarded without regard to the percentage guidelines of section 4.08 of Rev. Proc. 76–47. Therefore, grants awarded under the program will be described in section 4945(g)(1) and will not be taxable expenditures under section 4945(d)(3). §53.4945–4. (Secs. 117, 4945; '54 Code.)

Rev. Rul. 86–90, 1986–28 I.R.B. 12.

114.93 Taxable expenditure; scholarships to relatives of trust's grantor. A private foundation trust that awards scholarships on a preferential basis to family members and relatives of the trust's grantor does not award such scholarships on an objective and nondiscriminatory basis as required by section 4945(g). §53.4945–4. (Secs. 501, 4945; '54 Code.)

Rev. Rul. 85–175, 1985–43 I.R.B. 12.

114.94 Tax on investment income; tax treaty. The tax imposed under section 4940(a) is an excise tax and not an income tax. Unless an income tax treaty provides otherwise, excise taxes in general or the section 4940(a) excise tax in particular will not be treated as a covered tax under that United States income tax treaty. §53.4940–1. (Sec. 4940, '54 Code.)

Rev. Rul. 84–169, 1984–49 I.R.B. 4.

114.95 Taxable expenditure; awards including travel or study. Grants made by a private foundation primarily in recognition of past achievement, with the funds being unrestricted, or earmarked for subsequent travel or study and meeting the requirements of section 4945(g), are not taxable expenditures. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 77–380, 1977–2 C.B. 419.

114.96 Taxable expenditure; compensation to research assistants by an individual grantee. The payment of compensation to research assistants by an individual grantee of a private foundation, where the grantee controls the selection of these persons independently of the grantor private foundation and where the private foundation's grant-making procedures satisfy the requirements of section 4945(g), does not constitute a grant within the meaning of section 4945(d)(3). §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 81–293, 1981–2 C.B. 218.

114.97 Taxable expenditure; craft competition. An unconditional and unrestricted grant by a private foundation to the winner of a competition conducted among students attending schools specializing in teaching a special craft is not a taxable expenditure. Rev. Rul. 75–393 modified. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 76–460, 1976–2 C.B. 371.

114.98 Taxable expenditure; educational grants; request for approval. A private foundation submitted a request for approval of its grant-making procedures to the Service, did not receive a reply within 45 days, and considered the procedures to be approved under 53.4945–4(d)(3). Later, the foundation was notified by the Service that its grant-making program did not conform to the requirements of section 4945(g). After receipt of the disapproval notification, the remaining installments of fixed-sum grants awarded during the period the foundation's procedures were deemed approved are not taxable expenditures; however, the renewals of any grants awarded during such period are taxable expenditure. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 81–46, 1981–6 I C.B. 514.

114.99 Taxable expenditure; educational loans. Long-term, low-interest educational loans made by a private foundation under a program that specifically limits the use of the funds to furtherance of the recipient's education at an educational institution described in section 170(b)(1)(A)(ii) are individual grants. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 77–434, 1977–2 C.B. 420.

114.100 Taxable expenditure; educational loans; employer-related. Guidelines are provided for determining whether educational loans made by private foundations under employer-related loan programs are taxable expenditures. Clarified by Rev. Proc. 81–65. §§53.4945–4, 301.7805–1. (Sec. 601.602, S.P.R.; Secs. 4945, 7805, '54 Code.)

Rev. Proc. 80–39, 1980–2 C.B. 772.

114.101 Taxable expenditure; grant to another organization omitted from return. A private foundation that failed to list on its original annual information return a grant to an organization not described in either section 509(a)(1), (2), or (3), but corrected the omission on an amended return filed after the due date, has failed to exercise the expenditure responsibility requirements of section 4945(h)(3) with respect to the grant, and the grant is a taxable expenditure. §53.4945–5. (Sec. 4945, '54 Code.)

Rev. Rul. 77–213, 1977–1 C.B. 357.

114.102 Taxable expenditure; grant to instrumentality of political subdivision. A grant for exclusively charitable purposes made by a private foundation to a wholly owned instrumentality of a political subdivision of a state is not a taxable expenditure under section 4945(d)(4) even if the foundation does not exercise expendi-

ture responsibility over the grant. §53.4945–5. (Sec. 4945, '54 Code.)

Rev. Rul. 81–125, 1961–1 C.B. 515.

114.103 Taxable expenditure; literary awards. An award by a private foundation to the person who has written the best work of literary criticism during the preceding year, whether it is an article, essay, treatise, or book, is not a taxable expenditure. Modified by Rev. Rul. 76–460. Distinguished by Rev. Rul. 76–461. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 75–393, 1975–2 C.B. 451.

114.104 Taxable expenditure; loan to disqualified person. A loan by a private foundation to a disqualified person that constitutes an act of self- dealing, but otherwise is a permissible expenditure, is not a taxable expenditure. §53.4945–6. (Sec. 4945, '54 Code.)

Rev. Rul. 77–161, 1977–1 C.B. 358.

114.105 Taxable expenditure; payments to consultants. Payments to consultants by a private foundation for personal services performed in the development of model curricula and design of educational materials to aid the foundation in its program activity of assisting educators to employ improved educational methods are not grants within the meaning of section 4945(d)(3). §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 74–125, 1974–1 C.B. 327.

114.106 Taxable expenditure; payments to students. Grants made on an objective and nondiscriminatory basis by a private foundation to worthy college students who acknowledge that they plan to teach in a particular State after graduation satisfy the requirements of section 4945(g) and are not taxable expenditures under section 4945(d)(3); however, they are grants to achieve specific objectives as described in section 4945(g)(3) rather than grants constituting scholarships as described in section 4945(g)(1). §53.4945–4. (Secs. 117, 4945; '54 Code.)

Rev. Rul. 77–44, 1977–1 C.B. 355.

114.107 Taxable expenditure; scholarship and fellowship grants; employer-related educational loans. Publicizing a private foundation's employer-related grant or loan program in the employer's newsletter, distributed to all employees of the company, will not violate the requirements of Rev. Procs. 76–47 or 80–39 if the foundation is clearly identified as the grantor of the awards. Rev. Procs. 76–47 and 80–39 clarified. §53.4945–4. (Sec. 601.602, S.P.R.; 117, 4945, '54 Code.)

Rev. Proc. 81–65, 1981–2 C.B. 690.

114.108 Taxable expenditure; scholarships and fellowships. Guidelines are provided to determine whether a grant made by a private foundation under an employer-related grant program to an employee to which the program relates is a taxable expenditure or a scholarship or fellowship grant. Amplified by Rev. Proc. 77–32. Clarified by Rev. Proc. 81–65. Modified by Rev. Proc. 83–36. §53.4945–4. (Sec. 601.602, S.P.R.; Secs. 117, 4945, '54 Code.)

Rev. Proc. 76–47, 1976–2 C.B. 670.

114.109 Taxable expenditure; scholarships; deceased or retired employees. For purposes of sections 117(a) and 4945(g)(1), a private foundation's scholarship program for children of deceased or retired employees of a particular company is an "employer-related grant program" to which the guidelines of Rev. Proc. 76–47 apply. §53.4945–4. (Secs. 117, 4945; '54 Code.)

Rev. Rul. 79–365, 1979–2 C.B. 389.

114.110 Taxable expenditure; scholarships and fellowships. Rules are provided under which private foundations may continue to rely on ruling letters issued prior to December 27, 1976, approving their employer-related scholarship programs. Rev. Proc. 76–47 amplified. §53.4945–4, 301.7805–1. (Sec. 601.201, S.P.R.; Secs. 4945, 7805, '54 Code.)

Rev. Proc. 77–32, 1977–2 C.B. 541.

114.111 Taxable expenditure; scholarships and fellowships; employer-related. A private foundation that was created and funded by a for-profit company grants scholarships, based on objective standards, for the education of children of a particular community, regardless of whether the parents are employed by the company. The scholarship program is not an "employer-related" grant program subject to the guidelines of Rev. Proc. 76–47. §53.4945–4. (Secs. 117, 4945; '54 Code.)

Rev. Rul. 79–131, 1979–1 C.B. 368.

114.112 Taxable expenditure; scholarships based on supplementary funding. Scholarship grants made to individuals by a private foundation on the basis of academic standing, financial need, personal history, the cost of the programs of study to be pursued, and the likelihood that the recipients will be able to finance the balance of the cost of their education, are not taxable expenditures. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 76–340, 1976–2 C.B. 370.

114.113 Taxable expenditure; scholarships to children of employees. A private foundation pays grants to an organization that is not a private foundation to provide scholarships only to children of a particular employer. The grants are grants to individuals under section 4945(d)(3) for which advance approval under section 4945(g)(1) is required, and are employer-related grants to which the guidelines of Rev. Proc. 76–47 apply. §§53.4945–4, 301.7805–1. (Secs. 4945, 7805; '54 Code.)

Rev. Rul. 81–217, 1981–2 C.B. 217.

114.114 Taxable expenditure; science award. An award by a private foundation to a high school senior whose exhibit receives top honors in a local science fair and is conditioned on the student's agreeing to use the award for educational activities may be a taxable expenditure. Rev. Rul. 75–393 distinguished. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 76–461, 1976–2 C.B. 371.

114.115 Taxable expenditure; self-dealing; indemnification of foundation manager. The indemnification of a foundation manager by a private foundation for attorney's fee and costs incurred in a state mismanagement proceeding is treated as part of his compensation and does not constitute an act of self-dealing or a taxable expenditure if the compensation is not excessive. The indemnification of a settlement amount would constitute an act of self-dealing and a taxable expenditure. The payment of premiums by a private foundation for insurance indemnifying a disqualified person against all liabilities, including settlement amounts, in connection with state mismanagement proceedings, are treated as part of his compensation and do not constitute acts of self-dealing or taxable expenditures if the compensation is not excessive. §§53.4941(d)–2, 53.4945–6. (Secs. 4941, 4945; '54 Code.)

Rev. Rul. 82–223, 1982–2 C.B. 301.

114.116 Taxable expenditure; tools for vocational school students. Grants by a private foundation to vocational high schools to be used to purchase the basic tools of a trade for students selected by representatives of the foundation are grants to individuals for study and will be taxable expenditures unless the requirements of section 4945(g) are met. §53.4945–4. (Sec. 4945, '54 Code.)

Rev. Rul. 77–212, 1977–1 C.B. 356.

114.117 Undistributed income; distribution in short taxable year. A private foundation that made a valid election to change its accounting period, which resulted in a short taxable year, and that had undistributed income at the end of its prior taxable year must distribute the income before the close of the short taxable year to avoid the taxes imposed by section 4942. §53.4942(a)–1. (Sec. 4942, '54 Code.)

Rev. Rul. 74–315, 1974–2 C.B. 386.

114.118 Undistributed income; qualifying distribution; set-aside; wildlife sanctuary enlarged. An operating private foundation's conversion of a portion of its newly acquired land into an extension of its existing wildlife sanctuary and the reminder into a public park under a four-year construction contract under which payments are mainly during the last two years constitutes a "specific project" and the foundation's set-aside of all its excess earnings for four years, for which it files a timely justifying application with the Service, will be treated as a qualifying distribution under section 4942(g)(2),in applying the income test prescribed by section 4942(j)(3)(A) for each taxable year in which such earnings are set aside and remain unexpended. §53.4942(a)–3. (Sec. 4942, '54 Code.)

Rev. Rul. 74–450, 1974–2 C.B. 388.

114.119 Undistributed income; required accumulation. Amounts accumulated by a private foundation created in 1968 to award scholarships to qualified individuals from a specific high school, such accumulations being required by the trust instrument, do not reduce the amount required to be distributed, even though a probate court of competent jurisdiction denied the trustee's request to be excused from compliance with the provision of the trust requiring the accumulation. §53.4942(a)–2. (Sec. 4942, '54 Code.)

Rev. Rul. 77–74, 1977–1 C.B. 352.

Publicity of information

118.1 Disclosure authorization lists; business entities. Procedures are set forth by which business entities may submit letters authorizing the Service to disclose confidential tax information to certain employees listed in the authorization. §404.6103(c)–1. (Sec. 601.502, S.P.R.; Sec. 6103, '54 Code.)

Rev. Proc. 80–46, 1980–2 C.B. 779.

118.2 Offers in compromise. The jurisdictional changes pertaining to the consideration and disposition of offers in compromise and general guidelines relating to the acceptability of an offer in compromise are set forth. Rev. Procs. 64–44 and 66–53 superseded. §301.7122–1. (Sec. 601.203, S.P.R.; Sec. 7122, '54 Code.)

Rev. Proc. 80–6, 1980–1 C.B. 586.

118.3 Returns and related documents. Returns and related documents made in respect to the excise taxes on communications, transportation, safe deposit boxes, coconut and palm oil, interest equalization, and manufacturers tax, shall be open to inspection, at the discretion of the District Director, to certain classes of persons having a material interest which will be affected by information contained in such returns. Rules providing the procedures to be followed in permitting inspection of returns and related documents and the increase in charges effective February 1, 1966, for furnishing copies and certifications of such documents, are set forth. Rev. Proc. 62–9 superseded. Modified by Rev. Proc. 84–71. Rev. Rul. 229 sets forth the procedures for the inspection of returns under the 1939 Code. §§301.6103(a)–1,

301.6103(a)–2. (Sec. 601.702, S.P.R.; Sec. 55, '39 Code; Sec. 6103, '54 Code.)

Rev. Rul. 229, 1953–2 C.B. 152; Rev. Proc. 66–3, 1966–1 C.B. 601.

118.4 Returns and related documents; charges. Fees the Service charges taxpayers for furnishing copies of returns and related documents have been changed. Rev. Proc. 66–3, as modified by Rev. Proc. 84–71, is further modified. (Sec. 601.702, S.P.R.)

Rev. Proc. 85–56, 1985–46 I.R.B. 45.

118.5 Returns and related documents; charges. Increased charges for copies of returns, related documents, and for verification of Forms 1040A or 1040EZ, are provided. Rev. Proc. 66–3 modified. §§301.6103(a)–1, 301.6103(a)–2. (Sec. 601.702, S.P.R.; Sec. 6103, '54 Code.)

Rev. Proc. 84–71, 1984–44 I.R.B. 15.

118.6 State governments. Procedures are set forth relating to (1) the inspection by State governments of certain Federal tax returns and related documents, (2) the furnishing to State governments of copies, abstract data, or transcripts of such returns and documents, (3) the increase in charges, effective February 1, 1966, for copies of returns and each certification, and (4) penalty for unlawful disclosure of Federal income tax information by State employees, Rev. Proc. 62–18 superseded. Procedures for inspection by States of returns filed under the 1939 Code are set forth in Rev. Rul. 54–349 as modified by Rev. Proc. 58–15. §§301.6103(a)–1, 301.6103(b)–1, 301.6106–1. (Sec. 601.702, S.P.R.; Sec. 55, '39 Code; Secs. 6103, 6106, '54 Code.)

Rev. Proc. 66–4, 1966–1 C.B. 607.

118.7 Use in private litigation. Guidelines for persons requesting the production of records or the testimony of officers or employees of the Service in litigation in which the Federal Government is not a party. Rev. Proc. 66–43 superseded. §§301.6103(a)–2, 301.9000–1. (Secs. 6103, 7213; '54 Code.)

Rev. Proc. 73–6, 1973–1 C.B. 752.

Rates of tax

120.1 Interest equalization; modification. The rates of tax applicable to acquisitions of stock of foreign issues and debt obligations of foreign obligors have been adjusted with respect to acquisitions after August 29, 1967 and April 5, 1969. (Sec. 4911, '54 Code.)

E.O. 11368, 1967–2 C.B. 386; E.O. 11464, 1969–1 C.B. 292.

120.2 Tires; categories. A list of categories of tires that are subject to tax, and the rates at which they are taxable, is set forth. Rev. Rul. 58–583 superseded. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 59–334, 1959–2 C.B. 278.

Records

(See: Books and records)

Refunds and credits

124.1 Adjusted interest rate. The interest rate to be charged on underpayments or paid on overpayments after January 1976 will be determined not later than October 15, 1975, based on the adjusted prime rate charged by commercial banks during September 1975. (Sec. 6621, '54 Code.)

Rev. Rul. 75–165, 1975–1 C.B. 375.

124.2 Aircraft fuel; aircraft diverted to foreign trade. The purchaser of taxpaid fuel for use in noncommercial aviation is entitled to a refund of the tax paid, if the aircraft is diverted to foreign trade, on that part of the fuel used after the diversion. Rev. Rul. 69–99 modified. §§154.1–1, 301.7805–1. (Secs. 4041, 6427, 7805; '54 Code.)

Rev. Rul. 73–212, 1973–1 C.B. 422.

124.3 Aircraft use; foreign air commerce; Alaska and Hawaii flights. Aircraft used in nonstop commercial flights from the continental U.S. to Alaska or Hawaii even though over international waters are not in "foreign air commerce" and do not qualify for the partial refund of tax. §§154.3–1, 154.4–1. (Secs. 4491, 4492, 6426; '54 Code.)

Rev. Rul. 73–243, 1973–1 C.B. 449.

124.4 Aircraft use; foreign air commerce; leased. The owner-lessor of taxable civil aircraft is entitled to a refund of the annual aircraft use tax paid with respect to a leased aircraft used by the lessee in foreign air commerce. §§154.3–1, 154.4–1. (Secs. 4491, 6426; '54 Code.)

Rev. Rul. 73–321, 1973–2 C.B. 410.

124.5 Aircraft use; foreign air commerce, stop in U.S. The domestic portion of an airline's flight between Washington, D.C. and a foreign country that consists of a stop in New York, at which point no passengers are allowed to alight on the trip to the foreign country and none are allowed to board on the return trip, is foreign air commerce for purposes of the aircraft use tax refund provided by section 6426(a). §154.3–1, 154.4–1. (Secs. 4491, 4492, 6426; '54 Code.)

Rev. Rul. 77–52, 1977–1 C.B. 348.

124.6 Aircraft use; foreign air commerce; U.S. service stop. A commercial flight from Los Angeles to Tokyo is considered as transportation in foreign air commerce for purposes of the aircraft use tax refund provided under section 6426(a) even though the aircraft makes a scheduled or unscheduled refueling or servicing stop in Alaska, provided (1) the operator is not certified to operate commercial flights between such points in the U.S. and (2) the flight is resumed in due course. If the aircraft is for commercial flights between Los Angeles and Alaska, that leg of the flight is not foreign air commerce. §§154.3–1, 154.4–1. (Secs. 4491, 6426; '54 Code.)

Rev. Rul. 73–336, 1973–2 C.B. 410.

124.7 Articles damaged or destroyed in transit; vehicles. A manufacturer who paid tax on a vehicle, sold to a dealer under a franchise agreement that provided for transfer of title to the dealer when the vehicle was delivered to the public carrier and under which title reverted to the manufacturer on occurrence of in-transit loss or damage not the carrier's responsibility, is entitled to credit or refund of the tax under section 6416(b)(1). Rev. Ruls. 56–361 and 68–559 distinguished. §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 75–216, 1975–1 C.B. 337.

124.8 Articles lost through casualty. A loss through casualty after a taxable sale has been consummated does not give rise to a claim for credit or refund of the manufacturers or retailers taxes paid. S.T. 536 superseded. Distinquished by Rev. Rul. 75–216. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 48.6416(b)–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 6416; '54 Code.)

Rev. Rul. 68–559, 1968–2 C.B. 504.

124.9 Articles purchased by parent-teachers association; donated to state school. Excise tax exemptions for state and local governments do not apply to articles that are sold to a parent-teachers association and then donated to a state school. Also, the donation of the articles does not establish a basis for a credit or refund of the tax paid on the article. Rev. Rul. 58–107 superseded. §§41.4483–1, 48.4041–11, 48.4221–5, 48.6416(b)–2. (Secs. 4041, 4221, 4253, 4483, 6416; '54 Code.)

Rev. Rul. 82–31, 1982–1 C.B. 166.

124.10 Automobile chassis and bodies; lengthened truck-tractor chassis; parts and accessories. A firm engaged to modify truck-tractor chassis owned by an automobile transport company by installing headramps to increase load capacity, adding a fifth-wheel and lengthening the chassis to accommodate the headramps, is considered a manufacturer of truck bodies with respect to the headramp installations and is liable for the tax imposed on their sale by section 4061(a). However, the installation of a fifth-wheel and lengthening of the chassis is an act of further manufacture for which the transport company, as the owner, is subject to tax under section 4218(a) computed as provided in section 4218(e) without regard to Rev. Rul. 71–170, and is entitled to a credit under sections 6416(b)(3)(B) and 6416(c) for taxes previously paid. Rev. Rul. 71–170 distinguished. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4218, 6416; '54 Code.)

Rev. Rul. 73–560, 1973–2 C.B. 350.

124.11 Automobiles; body armored. A company that armors the body of a complete automobile purchased from the manufacturer has further manufactured the body and is liable for tax with respect to that portion of the sale price of the completed vehicle which is attributable to the further manufactured body. The manufacturer may sell the complete bodies tax free to the company but the chassis may not be sold tax free. Credit or refund for the tax paid on the body may be claimed by the company where it purchases the complete automobile on which the manufacturer has paid the total tax. §§48.4061(a)–1, 48.6416(b)–3. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 71–259, 1971–1 C.B. 369.

124.12 Automobiles; chassis and bodies; snow plow sold to city. Where a company that manufactures snow removal equipment purchases a truck chassis on a tax-paid basis for further manufacture or conversion into nontaxable snow-removal equipment that it sells for the exclusive use of a State or local government, no credit or refund of the tax paid on sale of the original chassis is allowable. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 68–402, 1968–2 C.B. 586.

124.13 Automobiles; exported. Where the manufacturer did not receive a notice of intent to export prior to his sale of an automobile, no credit or refund is allowable with respect to the tax paid on the automobile even though it was exported by the purchaser prior to any use in this country. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 68–143, 1968–1 C.B. 559.

124.14 Automobiles; leased by dealer to State. Passenger automobiles leased to a state by an automobile dealer are not considered sold to a State or local government. Therefore, the manufacturer is not entitled to a credit or refund of the tax paid on his sales of the vehicles to the dealer. (Sec. 6416, '54 Code.)

Rev. Rul. 63–75, 1963–1 C.B. 306.

124.15 Automobiles; price adjustment; dealer preparation credit. The amount a highway motor vehicle manufacturer includes in its tax-paid gross sales price to a retail dealer representing vehicle preparation costs, refundable to the dealer when he certifies the service performed,

represents a price readjustment and the manufacturer may claim credit or refund for the tax paid attributable to the readjustment. §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 75–328, 1975–2 C.B. 483.

124.16 Automobiles; sold to exempt organization; raffle prize. Refund is not allowable to an automobile manufacturer for the tax paid on an automobile purchased by a nonprofit educational organization which gave the automobile away as a prize in a raffle conducted by the organization. §§48.4061(a)–1, 48.6416(b)–2, 148.1–4. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 67–455, 1967–2 C.B. 414.

124.17 Automobiles; sold to State; trade-back agreement. Where new automobiles are sold by a dealer to a State with an agreement which provides that the State will trade back the automobiles to the dealer after a certain period of time or after the automobiles have been driven a certain number of miles, such sales by the dealer are not for the exclusive use of a State and the manufacturer is not entitled to a credit or refund of the manufacturers tax paid on its sales of automobiles to the dealer. (Secs. 4061, 4224, 6416; '54 Code.)

Rev. Rul. 58–572, 1958–2 C.B. 815.

124.18 Bankruptcy estate. A procedure is provided for the trustee (or debtor in possession) representing the bankruptcy estate to file a claim for credit or refund for any overpayment of tax. §301.6402–2. (Sec. 601.105, S.P.R.; Sec. 6402, '54 Code.)

Rev. Proc. 81–18, 1981–1 C.B. 688.

124.19 Bus bodies; specially constructed; tax paid parts furnished. Where a company arranges with a manufacturer to produce bus bodies to specifications and furnishes the tax paid chassis and body parts purchased from another manufacturer for use in producing the bus, the tax base for determining the tax liability is the price the purchaser agreed to pay the manufacturer for the body plus the value of the parts furnished. The value of such parts is the amount paid for them by the purchaser excluding the tax paid by the manufacturer of the parts. Neither the manufacturer of the end article nor the purchaser is entitled to a credit or refund of the tax paid on the parts furnished. However, the manufacturer of the automotive parts is entitled to a credit or refund of the tax it paid on the sale of such parts. §§48.4061(a)–4, 48.6416(b)–2, 48.6416(b)–3. (Secs. 4061, 4216, 6416; '54 Code.)

Rev. Rul. 69–437, 1969–2 C.B. 208.

124.20 Buses; mass transportation service; sold to lessor. Buses sold by the manufacturer to a corporation for lease to its parent, subsidiary, or a related corporation for use predominantly in urban mass transportation service are not considered as used by the purchaser within the meaning of section 4063(a)(6) and no credit or refund is allowable under section 6416(b). §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063, 4217, 6416; '54 Code.)

Rev. Rul. 77–240, 1977–2 C.B. 369.

124.21 Buses; qualified; shuttle service. Buses that are used only in a shuttle service to transport customers of a parking lot between the parking lot and an airport terminal located several miles away, with no stops in between, are not qualified buses within the meaning of section 4221(d)(7). §§48.4041–1, 48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4041, 4071, 4081, 4091, 4221, 6416, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 79–422, 1979–2 C.B. 379.

124.22 Claims; credit for previously paid manufacturers tax. A Form 720, Quarterly Federal Excise Tax Return, showing a credit for manufacturers tax previously paid is recognized as a claim for the entire credit shown, even though such amount may exceed the total tax reported on the return. A credit balance may, under certain conditions, be taken on later returns, even though filed after the four-year period of limitation. §316.204. (Secs. 3313, 3443, '39 Code; Secs. 6416, 6511, 54 Code.)

Rev. Rul. 55–53, 1955–1 C.B. 528.

124.23 Claims; limitation period; collected taxes. The taxpayer of a so-called "collected" excise tax who has paid the tax to a collecting agency which has filed a return and at the same time remitted the tax to the Government, has three years from the time the return was filed by the collecting agency to file a claim for refund of any overpayment of that tax. §301.6511(a)–1. (Sec. 6511, '54 Code.)

Rev. Rul. 60–58, 1960–1 C.B. 638.

124.24 Claims; limitation period; evidence to support claim. A timely filed claim for refund of amounts erroneously paid as manufacturers tax is not rendered invalid because the required written consents of ultimate purchasers were filed after the expiration of the statutory period of limitation. §301.6511(a)–1. (Secs. 3313, 3443, '39 Code; Secs. 6416, 6511, '54 Code.)

Rev. Rul. 58–563, 1958–2 C.B. 892.

124.25 Claims; limitation period; proof of repayment of tax. If a claim for credit or refund of overpayment of tax is filed within the limitation period, the fact that neither the amount of the tax in question has been repaid to the person from who it was collected, nor such person's consent to allowance of a credit or refund has been obtained prior to the expiration of such period, will cause the claim to be considered invalid as not timely filed. However, the claim will be disallowed by the Service upon final processing if such requirements have not been met. The consequences of filing the written consents or proof of repayment subsequent to the disallowance of a claim for failure to file such evidence is explained. §§301.6415–1, 301.6511(a)–1. (Secs. 4251, 4261, 6415, 6511; '54 Code.)

Rev. Rul. 69–508, 1969–2 C.B. 262.

124.26 Claims; timeliness. Where the last day of the limitation period for filing a claim for credit or refund falls on a Saturday, Sunday, or legal holiday and the claim is filed on the next succeeding day which is not a Saturday, Sunday, or legal holiday, the amount of refund allowable is not limited even though no tax was paid within the three year period immediately preceding the date of actual filing of the claim. Rev. Rul. 57–354, which deals with the timeliness of claims for credit or refund under the 1939 and 1954 Codes in cases where no return was filed or where the return filed was delinquent, is superseded with respect to its application of the 1954 Code. §§39.322–7, 301.6511(a)–1, 301.6511(b)–1, 301.7503–1. (Secs. 322, '39 Code; Secs. 6511, 7503, '54 Code.)

Rev. Rul. 57–354, 1957–2 C.B. 913: Rev. Rul. 66–118, 1966–1 C.B. 290.

124.27 Claims; timeliness; assessment after limitation period expires. The Service is barred from assessing the payment of an agreed deficiency plus interest after the running of the period of limitation of assessment. However, the advance payment of the deficiency plus interest does not constitute an overpayment of tax so as to entitle the taxpayer to a refund. Rev. Rul. 74–580 distinguished. §§301.6401–1, 301.6402–1, 301.6501(a)–1. (Secs. 6401, 6402, 6501; '54 Code.)

Rev. Rul. 85–67, 1985–1 C.B. 364.

124.28 Claims; timeliness; assessment and payment after limitation period expires. A claim for refund of a tax assessed and paid after the expiration of the period of limitations on assessment must be filed within two years of the date of payment. The decision in *Thompson* will no longer be followed. §§301.6401–1, 301.6402–2, 301.6501(a)–1, 301.6511(a)–1. (Secs. 6401, 6402, 6501, 6511; '54 Code.)

Rev. Rul. 74–580, 1974–2 C.B. 400.

124.29 Coin-operated devices; South Carolina State Tax. The South Carolina tax on coin-operated machines is similar to the Federal excise tax and is allowable as a credit under section 4464. §§45.4461–1, 45.4464–1. (Secs. 4461, 4464; '54 Code.)

Rev. Rul. 76-228, 1976–1 C.B. 349.

124.30 Collection cost on accounts. A charge by a collection agency for collecting delinquent accounts is not a discount, rebate, or allowance so as to be the basis for a credit or refund of the retailers tax. (Sec. 6416, '54 Code.)

Rev. Rul. 56–412, 1956–2 C.B. 951.

124.31 Communications; telephone cooperative. Within certain limits, credit or refund of communications tax is allowable to a cooperative telephone company under section 6415 when excess revenues are credited to members' capital accounts. However, the credit or refund is limited to the excess revenue attributable to amounts paid by members for communication services. Amplified by Rev. Rul. 70–13. §§49.4251–1, 301.6415–1. (Secs. 4251, 6415; '54 Code.)

Rev. Rul. 68–206, 1968–1 C.B. 557.

124.32 Communications; telephone cooperative; repayments to patrons. A credit by a cooperative telephone company to the individual capital accounts fof its patrons for communication tax paid on amounts in excess of operating costs and expenses constitute repayments to the patrons. Claims for credit or refund of such repayments by the cooperative must be substantiated by appropriate affidavits. Rev. Rul. 68–206 amplified. §§49.4251–1, 301.6415–1. (Secs. 4251, 6415; '54 Code.)

Rev. Rul. 70–13, 1970–1 C.B. 272.

124.33 Component parts; use in further manufacture. A manufacturer or producer who purchases parts, accessories, or tax-paid components for use in the manufacture of any taxable or nontaxable article is entitled to a refund or credit, without interest, for the amount of tax paid. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 56–595, 1956–2 C.B. 951.

124.34 Cranes installed on trucks and truck chassis. The applicability of the tax imposed by section 4061 is explained with respect to cranes installed on trucks and truck chassis in such manner that the primary function of the crane is to load and unload the vehicle on which it is mounted. Rev. Rul. 73–343 obsoleted. §§48.4061(a)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 78–33, 1978–1 C.B. 342.

124.35 Demonstration vehicle sold for exempt use. The sale of a taxable motor vehicle, used by a dealer as a demonstrator prior to its being sold, to a customer for an exempt purpose will not qualify for the credit or refund provided by section 6416(b)(2) regardless of whether it had been titled or licensed prior to the sale. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 78–36, 1978–1 C.B. 435.

124.36 Diesel fuel and special motor fuel; taxicab service. A fleet of taxicabs operated un-

der rules and regulations that give the first person or persons hiring the vehicle exclusive right to it and prohibit the soliciting of other passengers once the vehicle is hired is not engaged exclusively in furnishing qualified taxicab services for purposes of the credit or refund provided by section 6427(e)(1). §§48.4041–1, 48.4081–1. (Secs. 4041, 4081, 6427; '54 Code.)

Rev. Rul. 81–155, 1981–1 C.B. 584.

124.37 Documentary stamps; lost or erroneously affixed. Refund of an amount paid for documentary stamps is not allowable where the stamps can neither be submitted with the claim nor properly endorsed because the document to which they were affixed has been lost. §113.159. (Sec. 3304, '39 Code; Sec. 6805, '54 Code.)

Rev. Rul. 55–396, 1955–1 C.B. 522.

124.38 Dune buggy body kits; dealers completing vehicles. The manufacturers sales of dune buggy body kits to purchasers who assemble the bodies and mount them on modified automobile chassis to complete the vehicle are subject to tax. Where the body kits are sold to dealers who furnish the chassis and perform all operation necessary to assemble and mount the bodies, the dealer is the manufacturer of the completed vehicle. Such dealers may, under certain circumstances, purchase the body kits tax-free for further manufacture, or claim a credit or refund in instances where the tax has been paid by the manufacturer from whom the kit was purchased. §§48.4061(a)–1, 48.6416(b)–3. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 70–274, 1970–1 C.B. 220.

124.39 Excessive credits. Guidance is provided concerning assessments to recover, the statutory period for assessment of, and application of the civil penalty on excessive excise tax credits. §§48.6206–1, 48.6675–1, 301.6201–1. (Secs. 39, 6201, 6206, 6420, 6421, 6424, 6427, 6675; '54 Code.)

Rev. Rul. 79–298, 1979–2 C.B. 5.

124.40 Exported articles; purchaser's estimate of number. A statement furnished by a purchaser to the manufacturer, estimating the number of taxable articles to be exported is acceptable as evidence that the articles are sold for export for purposes of exemption from or credit and refund of the manufacturers tax. Rev. Rul. 247 superseded. §§48.4061(a)–1, 48.6416(b)–2. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 71–375, 1971–2 C.B. 370.

124.41 "Free goods"; rebate to jobber by manufacturer. A manufacturer who allows jobbers a rebate for "free goods" on which tax has been paid because the jobbers delivered articles without charge in connection with an offer sponsored by the manufacturer has made an overpayment of tax and is entitled to a credit or refund. S.T. 484 superseded. §48.6416(b)–1. (Sec. 6416, '54 Code.)

Rev. Rul. 68–659, 1968–2 C.B. 511.

124.42 Freight expense under-estimated. Credit or refund for overpayments of manufacturers tax attributable to erroneous estimates of freight expense will be allowed only after compliance with the requirements of section 6416(a), relating to repayment to the ultimate purchaser. (Secs. 4216, 6402; '54 Code.)

Rev. Rul. 57–411, 1957–2 C.B. 847.

124.43 Fuels and lubricating oil; vessels employed in the fisheries. Operators of commercial fishing boats who purchase tax-paid fuels and lubricating oil for exclusive use in commercial fishing prior to January 1, 1979 may claim a credit or refund of all or a portion of such tax. As an alternative, the retail dealer and producer may claim a credit or refund of the tax paid by them provided they reimburse the operator for the amount of the tax or obtain the written consents of the operator to their filing the claim. For gasoline and lubricating oil used after December 31, 1978, no credit or refund may be claimed by the operator. Modified by Rev. Rul. 81–65. §§48.4041–1, 48.4081–1, 48.4091–1, 48.6416(b)–2, 48.4821(a)–1. (Secs. 39, 4041, 4081, 4091, 6416, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 79–48, 1979–1 C.B. 434.

124.44 Fuels and lubricating oil; vessels employed in the fisheries. Operators of commercial fishing vessels who purchased tax-paid gasoline and lubricating oil for use in their vessels after 1978 may obtain the direct payments provided by sections 6421 and 6424. Rev. Rul. 79–48 modified. §§48.4081–1, 48.4091–1, 48.6421(a)–1. (Secs. 39, 4081, 4091, 6421, 6424; '54 Code.)

Rev. Rul. 81–65, 1981–1 C.B. 583.

124.45 Gasoline; aviation fuel; farmers; aerial contractor performing farm operations. An aerial applicator company that contracts with farmers to spread fertilizer and seed on their farms is not entitled to the exemption for aviation fuel used for farming purposes; however, the farmers are entitled to the payment or a credit authorized by section 6427(a) or section 39 with respect to the tax paid on such fuel. §154.1–1. (Secs. 4041, 6427; '54 Code.)

Rev. Rul. 72–308, 1972–1 C.B. 331.

124.46 Gasoline; aviation fuel; preflight testing and "first tank fill-ups". The taxability is explained for jet fuel used in preflight testing, flight testing, and "first tank fill-ups" by a jet aircraft manufacturer that also repairs used aircraft and whose customers include the armed forces of the U.S. and foreign countries, noncommercial operators, and commercial airlines. Rev. Rul. 66–349 superseded. §154.1–1. (Secs. 4041, 6427; '54 Code.)

Rev. Rul. 76–58, 1976–1 C.B. 328.

124.47 Gasoline; aviation fuel; ultimate purchaser. The person who purchases an aircraft containing full tanks of gasoline and who actually uses the gasoline contained in the fuel tanks is the ultimate purchaser and is entitled to claim the excise tax paid on the gasoline. §48.6421(a)–1. (Sec. 6421, '54 Code.)

Rev. Rul. 66–302, 1966–2 C.B. 504.

124.48 Gasoline; farm; amended claim. An owner, tenant, or operator of a farm, who has filed a timely Form 2240, Claim for Refund of Federal Tax on Gasoline Used on a Farm, may file a valid amended claim without regard to the September 30 date prescribed by section 6420, provided the original claim is still pending. However, once the original claim has been extinguished by payment, a subsequent claim is a new claim and cannot be allowed even if filed within the period of limitations. §48.6420(b)–1. (Sec. 6420, '54 Code.)

Rev. Rul. 62–174, 1962–2 C.B. 341.

124.49 Gasoline; farm; feed lot operations. A feed lot where livestock is held for an extended period of time during which there is an appreciable weight increase is considered to be a farm, and any gasoline used thereon is considered to be used on a farm for farming purpose. (Sec. 6420, '54 Code.)

Rev. Rul. 58–118, 1958–1 C.B. 490.

124.50 Gasoline; farm; milling company harvesting crop. Where gasoline is used by a milling company in harvesting a crop which has been purchased from a farmer, neither the milling company nor the farmer is entitled to the payment provided with respect to gasoline used on a farm for farming purposes. (Sec. 6420, '54 Code.)

Rev. Rul. 59–89, 1959–1 C.B. 645.

124.51 Gasoline; farm; nursery. Gasoline used by a nursery in cultivating and raising trees, shrubs, evergreens, and vines is considered gasoline used for farming purposes and qualifies for the payment authorized under the provisions of section 6420(a). (Sec. 6420, '54 Code.)

Rev. Rul. 58–252, 1958–1 C.B. 494.

124.52 Gasoline; farm; orchard spraying. Gasoline used by a farmer for spraying fruit orchards is gasoline used on a farm for farming purposes. However, if gasoline for spraying the fruit orchards is used by any person other than the farmer, the farmer is considered to be the user and ultimate purchaser of such gasoline, and the farmer, not the company performing the service, is entitled to file a claim with respect to the gasoline used. (Sec. 6420, '54 Code.)

Rev. Rul. 58–219, 1958–1 C.B. 492.

124.53 Gasoline; golf course vehicles. Gasoline used in vehicles which are used for maintaining a golf course is not gasoline used on a farm for farming purposes. Accordingly, no payment may be made under section 6420 with respect to such gasoline. However, under section 6421 the ultimate purchaser is entitled to a refund. (Secs. 6420, 6421; '54 Code.)

Rev. Rul. 57–17, 1957–1 C.B. 440.

124.54 Gasoline; manufacturer of automotive vehicles. A manufacturer of automobiles and automobile trucks may take a credit or be allowed a refund with respect to that portion of tax-paid gasoline which is normally placed in the vehicles near the final stages of the manufacturing processes for purposes of testing and inspecting the vehicles but which is not consumed and remains in the vehicles when they are sold by the manufacturer. §48.6416(b)–3. (Sec. 6416, '54 Code.)

Rev. Rul. 65–153, 1965–1 C.B. 542.

124.55 Gasoline; nonhighway use. Gasoline used to spray or cultivate lawn areas, etc., or to operate a fork lift to handle lumber in a lumber yard is not used on a farm for farming purposes. However, where the tractors and the fork lift are not registered, and are not required to be registered for highway use under the laws of any State or foreign country, the company is entitled to a payment equal to one cent for each gallon of gasoline so used. (Sec. 6420, '54 Code.)

Rev. Rul. 58–219, 1958–1 C.B. 492.

124.56 Gasoline; nonhighway use; casualty loss. The payment on one cent per gallon for gasoline used otherwise than as fuel for certain highway vehicles may not be made for gasoline lost in a casualty. (Sec. 6421, '54 Code.)

Rev. Rul. 57–447, 1957–2 C.B. 853.

124.57 Gasoline; nonhighway use; nonprofit charitable organization. Sales of gasoline to a nonprofit charitable organization for use as a fuel in its aircraft in performance of its activities are subject to tax in the absence of a statutory exemption. The organization, as the ultimate purchaser of gasoline used for nonhighway purposes may obtain an amount equal to two cents for each gallon of gasoline so used on which the tax was paid at the rate of four cents a gallon. §§48.4081–1, 48.6421(a)–1. (Secs. 4081, 6421; '54 Code.)

Rev. Rul. 64–4, 1964–1 (Part 1) C.B. 379.

124.58 Gasoline; nonhighway or local transit use; amended claim. The ultimate purchaser of gasoline, who has filed a timely claim on Form 843, covering a one-year period ending on June 30, may file a valid amended claim without regard to the September 30 date prescribed by section 6421, provided the original claim is still pending. However, once the original claim has been extinguished by payment, a subsequent claim is a

new claim, and cannot be allowed even if filed within the period of limitation. §48.6421(c)–1. (Sec. 6421, '54 Code.)

Rev. Rul. 63–205, 1963–2 C.B. 622.

124.59 Gasoline; purchased by church; nonprofit school operation. A church that purchases tax-paid gasoline for a car used partly for non-emempt activities may receive a refund or credit for the tax on the gasoline used exclusively for its nonprofit school if it maintains substantiating records and files the required form and statement with the dealer who sold the gasoline. §§48.4081–1, 48.6416(b)–2. (Secs. 4081, 6416; 54 Code.)

Rev. Rul. 73–111, 1973–1 C.B. 604.

124.60 Gasoline; resale by wholesale distributor. A registered wholesale distributor who purchases tax-paid gasoline and then sells it at a tax-excluded price is not entitled to a credit or refund of the tax paid on the taxable sale of the gasoline. §§48.4081–1, 48.4083–1, 48.6416(a)–1. (Secs. 4081, 4083, 6416; '54 Code.)

Rev. Rul. 82–53, 1982–1 C.B. 210.

124.61 Gasoline; test vehicle. Newly produced highway vehicles that display "manufacturer's plates" for the purpose of moving the vehicles over the highways are considered to be registered for highway use and gasoline used in moving these vehicles over the highways does not qualify for refund. However, where a State does not require the producer to register the vehicles for the purpose of testing them on private test sites, the vehicles are not registered for highway use while operated on such sites, and the gasoline used in testing them qualifies for refund. §48.6421(a)–1. (Sec. 6421, '54 Code.)

Rev. Rul. 60–357, 1960–2 C.B. 397.

124.62 Gasoline; tree farming by paper company. Gasoline used by a paper company in connection with the planting, cultivating, caring for, and cutting of trees, where such operations are not incidental to farming operations, is not used on a farm for farming purposes. However, the ultimate purchaser may be entitled to payment under section 6420 insofar as the gasoline is not used in a highway vehicle. (Sec. 6420, 54 Code.)

Rev. Rul. 58–174, 1958–1 C.B. 492.

124.63 Gasoline; U.S. vehicle. A payment of one cent for each gallon of gasoline used in a highway vehicle which is owned by the U.S. will not be allowed if such vehicle had been used on the highway at any time during the period covered by the claim. However, the claim will be allowed if the vehicle had been used exclusively off the highway during the period covered by the claim. (Sec. 6421, '54 Code.)

Rev. Rul. 58–349, 1958–2 C.B. 891.

124.64 Gasoline and lubricating oil; church conducting several activities. A church that conducts various activities, some qualifying for nonprofit educational exemptions, may receive a refund or credit for the tax on gasoline used exclusively to transport students and employees of qualified activities and on lubricating oil if it is used on a qualified bus as defined in section 4221(d)(7). §§48.4041–13, 48.4221–6. (Secs. 4041, 4063, 4221, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 80–88, 1980–1 C.B. 234.

124.65 Gasoline and lubricating oil; nonhighway use. Various situations for claiming refund of, or taking credit against income tax for, the tax on gasoline used otherwise than as a fuel in a highway vehicle after June 30, 1965, and the tax on lubricating oil used otherwise than in a highway motor vehicle after December 31, 1965, are discussed. Supplemented to clarify the procedure for claiming refund or credit; further supplemented to provide guidelines for filing claims by the U.S., State and local governments, and by certain tax-exempt organizations not required to file income tax returns. (Secs. 39, 6421, 6424; '54 Code.)

Rev. Rul. 66–48, 1966–1 C.B. 9; Rev. Rul. 66–276, 1966–2 C.B. 505.

124.66 Gasoline and lubricating oil; nonhighway use; nonresident. The credit allowable for tax paid on gasoline and lubricating oil by a non-resident owner of foreign-registered civil aircraft must be claimed on an income tax return even though such return is not otherwise required. §48.6421(a)–1. (Secs. 6421, 6424; '54 Code.)

Rev. Rul. 69–406, 1969–2 C.B. 261.

124.67 Gasoline and special fuels; commuter bus company. A bus company, operating under a certificate issued by a state public utilities commission, that provides bus service to employees of commercial and industrial establishments and the general public over regularly scheduled routes between their residences and those establishments and that receives more than 60 percent of its fare revenue from weekly commutation tickets qualifies for the fuel allowance provided by section 6427(b). Rev. Rul. 67–92 distinguished. §§48.4041–1, 48.6421(b)–1. (Secs. 4041, 6421, 6427; '54 Code.)

Rev. Rul. 77–241, 1977–2 C.B. 478.

124.68 Gasoline and special fuels; local transit system. Revenue derived from a private contract bus service which, although scheduled, does not serve the public is not includible as "passenger fare revenue" for purposes of the credit or refund of tax paid on gasoline and special fuels used by local transit systems. Revenue derived from a public limousine service, a "scheduled common carrier public land transportation service", is includible as "passenger fare revenue", even though such revenue does not qualify as "commuter fare revenue". Further, the operation of this service as a separate department of the transportation company does not entitle the company to exclude revenue derived from the service from its computation of the passenger fare revenue. Distinguished by Rev. Rul. 77–241. §§48.6416(b)–2, 48.6421(b)–1. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 67–92, 1967–1 C.B. 361.

124.69 Gasoline and special fuels; school districts. In order to obtain the benefit of the relief provided by sections 6421(b)(1) and 6416(b)(2)(H), pertaining to gasoline and special fuels, a company under contract with local school districts must qualify as a local transit system furnishing scheduled common carrier public passenger land transportation service along regular routes. Amounts paid by a school board should be excluded in determining the 60 percent passenger fare revenue test; however, fares paid by the pupils must be taken into consideration. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 59–336, 1959–2 C.B. 415.

124.70 Gasoline and special fuels; snowplows and sanders. The payment authorized by section 6421(a) applies to gasoline used in snow plows and sanders which are not required to be registered for highway use. Similarly, the credit or refund provisions under section 6416(b)(2)(I) and (J) apply to diesel and special motor fuels for such vehicles. However, neither provision applies to gasoline, diesel fuel or special motor fuels used by a transit company in supervisory cars, repair trucks, snow plows, and sanders which are required to be registered for highway use. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 59–76, 1959–1 C.B. 646.

124.71 Highway use tax; foreign-owned vehicles. Canadian trucking companies whose trucks are registered in British Columbia and who have prorate licenses under the Uniform Vehicle Registration Proration and Reciprocity Agreement may file for refunds of taxes paid on highway use for periods prior to July 1, 1981. Rev. Rul. 81–86 clarified. §§41.4481–1, 301.6402–1, 301.7805–1. (Secs. 4481, 6402, 7805; '54 Code.)

Rev. Rul. 82–126, 1982–1 C.B. 204.

124.72 Highway use tax; limitation period. Period of limitation applicable for the filing of claims for refund and the assessment of highway use tax with respect to vehicles put into use in different months during a taxable period. §§41.4482(c)–1, 301.6501(a)–1, 301.6511(a)–1. (Secs. 4482, 6501, 6511; '54 Code.)

Rev. Rul. 72–618, 1972–2 C.B. 593.

124.73 Hydraulic tailgate mounted on truck body or chassis. The applicability of the tax imposed by section 4061 is explained with respect to a truck dealer's sales, on or after October 4, 1976, of either a taxable truck or a truck having a gross vehicle weight of 10,000 or less pounds upon which the dealer has mounted a hydraulic tailgate. Rev. Rul. 73–480 obsoleted. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1, 148.1–3. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 77–101, 1977–1 C.B. 315.

124.74 Interest rate. Examples are provided for the computation of the 9 percent interest rate on underpayments and overpayments of tax, effective on July 1, 1975, under the provisions of section 6621 as added by Pub. L. 93–625. §§301.6332–1, 301.6601–1, 301.6602–1, 301.6611–1, 301.7426–1. (Secs. 6332, 6601, 6602, 6611, 6621, 7426; '54 Code.)

Rev. Rul. 75–58, 1975–1 C.B. 374.

124.75 Lubricating oil; "new" and "reclaimed" oils blended. Where a company blends or mixes "new" (previously unused) lubricating oil with "reclaimed" oil and sells the resultant nontaxable product to consumers for use on nonhighway vehicles, the "new" lubricating oil has not been used otherwise than in a highway motor vehicle within the meaning of section 6424. Accordingly, neither the company nor the consumer is entitled to the payment provided by that section. Distinguished by Rev. Rul. 77–394. §§48.4091–2, 48.4218–1. (Secs. 4091, 4218, 6424; '54 Code.)

Rev. Rul. 68–108, 1968–1 C.B. 561.

124.76 Lubricating oil; nonhighway vehicle manufacturer. A manufacturer of off-highway construction equipment, who puts into the equipment tax-paid lubricating oil that remains in the equipment after it is sold, is entitled to the payment provided by section 6424. Rev. Rul. 68–108 distinguished. §48.4091–1. (Secs. 4091, 6424; '54 Code.)

Rev. Rul. 77–394, 1977–2 C.B. 477.

124.77 Lubricating oil; qualified business use; highway vehicle. The payment provided in section 6424 is not available to the ultimate purchaser of lubricating oil that is used in a highway vehicle for business purposes. §48.4091–1. (Secs. 4091, 6424; '54 Code.)

Rev. Rul. 82–77, 1982–1 C.B. 211.

124.78 Manufacturers; articles installed on vessels of war. Articles, subject to manufacturers tax, may not be sold tax free to a contractor for installation on vessels of war he is constructing for the U.S. Navy in fulfilling a Government contract; however, the manufacturer may claim a credit or refund. (Secs. 4222, 6416; '54 Code.)

Rev. Rul. 58–171, 1958–1 C.B. 428.

124.79 Manufacturers; articles reacquired from distributor. A manufacturer's reacquisi-

tion of tax-paid articles from the inventory of a former distributor, together with acquisition of trademarks previously used by the distributor, at a total negotiated price higher than that for which the articles were originally sold is a repurchase rather than a rescinded sale under reg. 48.6416(b)(2)(i). No price readjustment results from the transaction and no credit or refund of the tax paid on the original sale is allowable. Since no credit or refund is allowable no tax liability is incurred on resale of these articles. §§48.4061(a)–1, 48.4061(b)–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 48.6416(b)–1. (Secs. 4061, 4161, 4181, 6416; '54 Code.)

Rev. Rul. 78–126, 1978–1 C.B. 434.

124.80 Manufacturers; articles sold for nonhighway use. A manufacturer, who sells a motor vehicle chassis tax paid that is subsequently used by the purchaser as a component part of a nonhighway vehicle, may support a claim for refund of the tax for purposes of reg. 48.4061(a)–1(e)(2)(v) by complying with the requirements of reg. 48.4061(a)–1(e)(2)(iii) and (iv), except for a statement that the chassis was purchased tax paid, and adequately identifying the invoice of sale. §48.4061(a)–1. (Sec. 4061, '54 Code.)

Rev. Rul. 78–298, 1978–2 C.B. 258.

124.81 Manufacturers; assignment of right to file claim. Under section 3477, 31 U.S.C. 203, a voluntary assignment of the right to file a claim for credit or refund of manufacturers taxes is not recognized. §316.204. (Secs. 3404, 3443, '39 Code; Secs. 4141, 6416, '54 Code.)

Rev. Rul. 56–3, 1956–1 C.B. 685.

124.82 Manufacturers; contractor; nonprofit educational organization. A credit or refund of tax paid on sales of articles to a contractor is allowable where the articles are installed in fulfillment of a construction, repair, or maintenance contract and, in substantially unaltered form, become the property of a nonprofit educational organization. However, such articles may not be sold tax-free to dealers, distributors, or other persons for resale to nonprofit educational organizations. §148.1–4. (Secs. 4221, 6416; '54 Code.)

Rev. Rul. 60–172, 1960–1 C.B. 509.

124.83 Manufacturers; contract with political subdivision. Tax-paid articles purchased by a contractor and used in connection with a construction, repair and maintenance contract with a political subdivision of a State are considered "resold" for the exclusive use of the political subdivision and a credit or refund of the tax is allowed. §316.204. (Sec. 3443, '39 Code: Sec. 6416, '54 Code.)

Rev. Rul. 41, 1953–1 C.B. 466.

124.84 Manufacturers; floor plan assistance. A manufacturer of taxable articles has a floor plan assistance program that reimburses dealers for a portion of the interest incurred while the articles are in their inventories and provides a minimum flooring reimbursement for customer orders. The payments are in the form of credit memoranda to the dealers or payments to dealer accounts at third-party financial institutions. The payments are price readjustments giving rise to overpayments under section 6416(b)(1). §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 81–131, 1981–1 C.B. 582.

124.85 Manufacturers; lease converted to sale. Where a manufacturer leases taxable articles and later, under the terms of a lease-purchase contract, converts the lease to a sale, a credit or refund of the manufacturers tax paid on the lease payments may be allowed in proportion to the amount of the lease payments which are credited against the selling price of the article. (Sec. 6416, '54 Code.)

Rev. Rul. 57–583, 1957–2 C.B. 851.

124.86 Manufacturers; paid by retailer; interest. Manufacturers taxes erroneously or mistakenly paid by retail dealers will be regarded as overpayments and interest will be allowed on refunds of such amounts. (Sec. 3771, '39 Code; Sec. 6611, '54 Code.)

Rev. Rul. 55–272, 1955–1 C.B. 199.

124.87 Manufacturers; parts or accessories; further manufacture. A manufacturer of a part or accessory subject to tax may not claim a credit or refund of tax when the manufacturer sells the article tax-paid and a subsequent purchaser uses it in further manufacture. Only the person who uses the article in further manufacture is entitled to claim the credit or refund. §§48.4061(b)–1, 48.4221–2, 48.6416(b)–3. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 82–14, 1982–1 C.B. 210.

124.88 Manufacturers; sales for resale; pool-buying cooperative. A manufacturer may claim a credit or refund of the tax paid on his sale of articles which subsequently are resold by his vendee, a pool-buying cooperative, to an institution qualifying as a nonprofit educational organization, although the manufacturer's sale to the cooperative was not exempt. §§48.6416(b)–2, 148.1–4. (Secs. 4221, 6416; '54 Code.)

Rev. Rul. 63–86, 1963–1 C.B. 252.

124.89 Manufacturers; tax-paid gasoline for city owned commuter vans. A city owning and maintaining vans used to transport city employees to and from work, under a van pool arrangement that permits an employee "pool coordinator" driver personal use of the van, may purchase gasoline tax-free under section 4221(a)(4) to the extent it estimates that gas purchased for the vans will be used for commuting purposes. The city must notify the producer if the gasoline used for personal purposes is more than it estimated. If such use is less than its estimate the city may request that the producer claim a credit or refund of the tax overpayment. §§48.4081–1, 48.6416(b)–2. (Secs. 4081, 4221, 6416; '54 Code.)

Rev. Rul. 77–432, 1977–2 C.B. 375.

124.90 Manufacturers; tax-paid fuels used in foreign trade. A formula is prescribed for determining the amount of refund or credit of manufacturers tax applicable to tax-paid fuels used in foreign trade where they are used in civil aircraft engaged in both foreign and domestic trade. (Secs. 4081, 4091, 4222, 6416; '54 Code.)

Rev. Rul. 56–311, 1956–2 C.B. 950.

124.91 Manufacturers; truck chassis combined with fifth wheel and loading equipment; further manufacture. A dealer that purchases tax-paid truck chassis and either separately purchases tax paid or manufactures fifth wheels and loading and unloading equipment and installs them on the chassis is liable for the manufacturers tax upon sale of the completed vehicles only on the articles of its manufacture. No credit or refund of tax paid on the purchased items is allowable. If, in addition, the dealer lengthens or shortens the chassis, further manufacture has occurred and the tax applies to the entire vehicle, but the dealer is entitled to a credit or refund of tax paid on the purchased articles. §§48.4061(a)–1, 48.4061(b)–1, 48.6416(b)–3. (Secs. 4061, 4063, 6416; '54 Code.)

Rev. Rul. 78–217, 1978–1 C.B. 346.

124.92 Manufacturers tax; articles returned to manufacturer before or after use. A full credit or refund is allowable for manufacturers tax paid on an article sold and returned unused to the manufacturer who repays the purchaser the sale price minus a "restocking charge" handline expense. For articles returned after use because of warranty failure, the credit or refund is allowable in proportion to whatever part of the sale price is returned to the purchaser. §§48.4061(a)–1, 48.4061(b)–1, 48.4161–1, 48.4181–1, 48.6416(b)–1. (Secs. 4061, 4161, 4181, 6416; '54 Code.)

Rev. Rul. 73–153, 1973–1 C.B. 604.

124.93 Open credit and installment accounts. A manufacturer is not entitled to a credit or refund of manufacturers tax paid on sales of articles on open credit accounts, even though such accounts are uncollectible; his liability for the tax on credit sales is unaffected by the uncollectibility of the accounts. However, the manufacturer is entitled to a credit or refund of any advance payments of tax with respect to which he incurs no liability because the installment payments are never collected. §301.6401–1. (Secs. 4216, 6401; '54 Code.)

Rev. Rul. 60–175, 1960–1 C.B. 632.

124.94 Overpayment exceeding $200,000 offset by merger partner's deficiency. A merged corporation's deficiency for a tax year before the merger may not offset an overpayment of its merger partner for a premerger tax year to determine whether a refund report must be made to the Joint Committee on Taxation. §301.6405–1. (Sec. 6405, '54 Code.)

Rev. Rul. 81–77, 1981–1 C.B. 582.

124.95 Overpayments; interest; erroneous assessments. The restriction on interest provision of section 6416(b) does not apply to refunds of tax paid as the result of an erroneous denial of a credit properly taken under section 6416(b). Interest is allowable under section 6611 from the date of payment of the erroneously assessed tax. §§48.6416(b)–1, 301.6611–1. (Secs. 6416, 6611; '54 Code.)

Rev. Rul. 82–186, 1982–44 I.R.B. 9.

124.96 Overpayments; manufacturers tax. The procedure which must be followed by a taxpayer who has an overpayment of manufacturers tax for certain sales of articles allowed as an offset against the tax due on other sales of the same or a different class of articles is set forth. §316.15. (Sec. 3443, '39 Code; Sec. 6416, '54 Code.)

Rev. Rul. 54–118, 1954–1 C.B. 265.

124.97 Overpayments; offset against barred liability. Interest and penalties barred by the statute from assessment will be considered in determining the amount of an overpayment allowable on the basis of a timely filed claim for the same taxable year and the same type of tax. §301.6402–1. (Sec. 3770, '39 Code; Sec. 6402, '54 Code.)

Rev. Rul. 56–492, 1956–2 C.B. 949.

124.98 Overpayments; sales price readjustments. Where the selling price of any article subject to the retailers or manufacturers taxes is readjusted by reason of a cash discount, the proportionate part of the tax paid which is applicable to the discount represents an overpayment to be refunded or credited to the taxpayer without interest. The discount may not be considered as applying only to the tax-excluded sale price of an article even though the computation of the amount of the discount is based upon such tax-excluded sale price. (Sec. 6416, '54 Code.)

Rev. Rul. 59–216, 1959–1 C.B. 643.

124.99 Purchase option deposit refunded on leased article. An option deposit to purchase a leased business machine at any time within a prescribed period constitutes a lease payment

which is subject to the manufacturers tax. If the deposit is refunded to a lessee who exercises his option to purchase, the manufacturer will be entitled to a credit or refund of the tax paid with respect to the amount refunded. §48.4191–1. (Secs. 4191, 4216, 4217; '54 Code.)

Rev. Rul. 61–100, 1961–1 C.B. 488.

124.100 Repossessed articles; retailers. Where a retailer sells a diamond ring on credit and pays the applicable retailers tax, but subsequently repossesses the ring because of the purchaser's failure to make any payment, the retailer is entitled to a credit or refund of the tax paid on the sale, provided he files a timely claim for credit or refund. (Sec. 6416, '54 Code.)

Rev. Rul. 62–91, 1962–1 C.B. 304.

124.101 Restricted interest. Guides and instructions for the computation of restricted interest are set forth. Modified to provide that rules regarding restriction of interest are not applicable where one taxpayer's overpayment is credited with his consent to another taxpayer's deficiency. Modified by Rev. Procs. 83–58 and 84–66. §§301.6601–1, 301.6611–1. (Sec. 601.104, S.P.R.; Sec. 3771, '39 Code; Secs. 6601, 6611, '54 Code.)

Rev. Proc. 60–17, 1960–2 C.B. 942; Rev. Proc. 65–20, 1965–2 C.B. 1003.

124.102 Restricted interest. If an overpayment is applied as credit to unpaid interest, penalty, or addition to tax for the same year and type of tax, interest is allowed from the date of overpayment to the date of assessment of the amount to which the credit is applied. Rev. Proc. 60–17 modified. §301.6611–1. (Sec. 601.104, S.P.R.; Sec. 6611, '54 Code.)

Rev. Proc. 83–58, 1983–2 C.B. 575.

124.103 Sale price. In determining the sale price for purposes of the retailers and manufacturers taxes, the total price charged is presumed to include the amount of the tax due. However, such presumption of tax inclusion has no reference to the condition to allowance of credit or refund. (Secs. 4051, 4216, 6416; '54 Code.)

Rev. Rul. 65–41, 1965–1 C.B. 454.

124.104 Sale price; demonstrator's expenses and commissions. A demonstrator's expenses and commissions paid by a manufacturer in connection with sales to dealers constitute a part of the manufacturer's selling expense and are not a "price readjustment" that gives rises to a credit or refund. S.T. 678 superseded. §48.6416(b)–1. (Sec. 6416, '54 Code.)

Rev. Rul. 69–530, 1969–2 C.B. 260.

124.105 School buses; leased from purchaser. Buses sold by the manufacturer to a lessor who leases the buses to a lessee for use exclusively in transporting students of a State-operated school are not considered sold to the lessee; the manufacturer of the buses is not entitled to a credit or refund of the tax paid on his sales of the buses to the lessor. §48.6416(b)–2. (Secs. 4221, 6416; '54 Code.)

Rev. Rul. 67–27, 1967–1 C.B. 358.

124.106 Semitrailer lengthening kits. After October 1, 1978, a trucking company that converts several of its used 35 foot semitrailers into 40 foot semitrailers using tax-paid lengthening kits will be liable for the manufacturers tax on the 40 foot semitrailers and will be entitled to a refund or credit of an amount equal to the tax paid by the manufacturer of the kits. Rev. Rul. 64–34 revoked. §§48.4061(a)–1, 48.4218–1, 48.6416(a)–1, 301.7805–1. (Secs. 4061, 4216, 4218, 4221, 6416, 7805; '54 Code.)

Rev. Rul. 78–205, 1978–1 C.B. 345.

124.107 Sugar; cake mix sold as livestock feed. A company manufacturing cake mixes containing tax-paid manufactured sugar, that repackages and sells its off-quality portion of cake mix as livestock feed, is entitled to the refund of the sugar tax. §§46.4501–1, 46.6418–1. (Secs. 4501, 6418; '54 Code.)

Rev. Rul. 73–132, 1973–1 C.B. 450.

124.108 Sugar; cat and dog food. Cat or dog food is not livestock feed for purposes of refunds of tax on sugar to users of manufactured sugar. (Sec. 6418, '54 Code.)

Rev. Rul. 55–651, 1955–2 C.B. 497.

124.109 Sugar; insecticides for livestock. The use of tax-paid sugar in the manufacture of an insecticide for livestock does not entitle the manufacturer to a refund or payment provided by section 6418(a). §§46.4501–1, 46.6418–1. (Secs. 4501, 6418; '54 Code.)

Rev. Rul. 72–482, 1972–2 C.B. 589.

124.110 Sugar; interest. Payments made under section 6418 do not constitute a refund of tax erroneously, illlegally, or otherwise wrongfully collected, but are payments dependent on the performance of certain acts after the liability for the tax was legally incurred and paid by the manufacturer of the sugar. Interest on such payment is not allowed. (Sec. 6418, '54 Code.)

Rev. Rul. 55–650, 1955–2 C.B. 497.

124.111 Sugar; livestock feed. Refund of tax paid with respect to manufactured sugar used as livestock feed, or in the production of livestock feed, is applicable only to tax paid under section 3490, with respect to manufactured sugar manufactured in the U.S. No refund is allowable of tax paid under section 3500 of the '39 Code with respect to sugar imported for use in the production of livestock feed. §312.400. (Sec. 3494, '39 Code; Sec. 6418, '54 Code.)

Rev. Rul. 54–415, 1954–2 C.B. 428.

124.112 Sugar; pharmaceutical products for livestock. The use of manufactured sugar (or article manufactured therefrom) as a base for pharmaceutical products which are used in the treatment of livestock does not constitute the use of such sugar for purposes of payments under section 6418(a). §46.6418–1. (Sec. 6418, '54 Code.)

Rev. Rul. 63–43, 1963–1 C.B. 349.

124.113 Sugar; polyhydric alcohols. The amount of any tax paid on manufactured sugar, or articles manufactured therefrom, may be paid to any person so using such sugar for the distillation of all types of alcohol known as polyhydric alcohols. §46.6418–1. (Sec. 6418, '54 Code.)

Rev. Rul. 63–41, 1963–1 C.B. 348.

124.114 Sugar; poultry feed. The amount of any tax paid on manufactured sugar, or articles manufactured therefrom, may be paid to any person so using such sugar in the production of poultry feed. §46.6418–1. (Sec. 6418, '54 Code.)

Rev. Rul. 63–42, 1963–1 C.B. 348.

124.115 Tax-paid articles leased to States or local governments; purchase option. Credit or refund of manufacturers tax is not allowable on tax-paid articles leased by dealers to States or local governments under a lease that includes an option which is subsequently exercised, to purchase the article upon termination of the lease. However, if a purported lease is, in substance, a "conditional sale," or similar transaction so that an actual sale of the article to the State or local government has taken place at the outset, credit or refund is allowable. §§48.4061(a)–1, 48.4071–1, 48.4161–1, 48.6416(b)–2. (Secs. 4061, 4071, 4161, 4217, 6416; '54 Code.)

Rev. Rul. 72–485, 1972–2 C.B. 639.

124.116 Tax paid on nontaxable articles. Credits or refunds of the manufacturers tax paid on nontaxable articles are allowable to the manufacturer where the tax was not included in the sales price or collected from the purchaser. Where a manufacturer's price list indicates that the tax has been considered in determining his sale prices, a credit or refund on such articles which the manufacturer erroneously considered taxable is allowable only where the amount of tax has been refunded to the ultimate purchasers or where the manufacturer has obtained the written consent of such ultimate purchasers to the making of the refund. (Sec. 6416, '54 Code.)

Rev. Rul. 60–213, 1960–1 C.B. 633.

124.117 Tires; exported vehicles. Any claim for credit or refund of tax paid on tires sold by the tire manufacturer directly to a motor vehicle manufacturer who sold these tires on or in connection with motor vehicles sold for export, must be filed by the motor vehicle manufacturer. Although documentary proof of exportation need not be submitted, the claim must contain a statement that such proof of exportation has in fact been obtained and indicate where this proof is readily available for inspection by Government officers. (Sec. 6416, '54 Code.)

Rev. Rul. 60–360, 1960–2 C.B. 395.

124.118 Tires; trailer chassis manufacturer; lease or installment sales. Effective with respect to leases and installment sales made after June 30, 1972, a manufacturer of truck trailer chassis must prorate tire tax credit against the tax due on each installment or lease payment in accordance with a prescribed computation formula. §§48.6416(c)–1, 301.7805–1. (Secs. 6416, 7805; '54 Code.)

Rev. Rul. 72–66, 1972–1 C.B. 395.

124.119 Tires and tubes; adjustment on defective tires. The net result of transactions between a tire manufacturer and a dealer, in which the manufacturer credits the account of the dealer for the return of defective tires and takes title to the tires which are then repurchased by the dealer for the amount of the credit, is that no adjustment has been made by the manufacturer and no tax credit or refund is allowable. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 74–558, 1974–2 C.B. 354.

124.120 Tires and tubes; chassis manufacturer; floor stocks. For purposes of computing the credit provided by section 6416(c), the manufacturer of truck trailer chassis may include as a part of his purchase price of the tires and inner tubes sold on or in connection with chassis an amount equal to the floor stocks tax which he paid with respect to those tires and inner tubes. §48.6416(c)–1. (Sec. 6416, '54 Code.)

Rev. Rul. 63–179, 1963–2 C.B. 620.

124.121 Tires and tubes; destroyed in transit. No credit or refund of the manufacturers tax on sales of taxable tires is allowable where title to the tires passes from the manufacturer to a dealer and such tires are subsequently destroyed by fire while in possession of the dealer. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 60–104, 1960–1 C.B. 425.

124.122 Tires and tubes; exchange sales of automobile tires. Effective October 1, 1966, the manufacturer is liable for the tax on tires and tubes at the time they are delivered to his retail outlet. Rev. Rul. 60–91 is not applicable with respect to "change-over" sales on or after October 1, 1966. §48.4071–1. (Sec. 4071, '54 Code.)

Rev. Rul. 66–310, 1966–2 C.B. 472.

124.123 Tires and tubes; floor stock refunds. An alternative method is provided for manufacturers and importers to claim floor stock refunds on original equipment tires and inner

tubes held in motor vehicle dealers inventories on January 1, 1984. §145.1–7. (Sec. 4071, '54 Code.)
Rev. Proc. 84–51, 1984–1 C.B. 550.

124.124 Tires and tubes; replacements under warranty. Discounts granted in lieu of warranties on the sale of tires do not reduce the manufacturers tax. Further, no credit or refund is allowed when a dealer replaces a defective tire at a reduced price under a dealer's warranty. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 68–400, 1968–2 C.B. 502.

124.125 Tires and tubes; resold for export; limitation period. Where tires and tubes are purchased tax-paid from a tire manufacturer by a second manufacturer for resale on or in connection with articles exported, claim for credit or refund of the manufacturers tax must be made within the applicable period of limitations. §§48.6416(b)–3, 301.6511(a)–1. (Secs. 6416, 6511; '54 Code.)
Rev. Rul. 68–329, 1968–1 C.B. 559.

124.126 Tires and tubes; standard original equipment. Only those tires or tubes sold as part of the standard original equipment of an automobile, which includes the normal complement of spare tires or inner tubes, but does not include any extra tires or tubes sold therewith, qualify for the credit. S.T. 687 superseded. §48.6416(c)–1. (Sec. 6416, '54 Code.)
Rev. Rul. 68–511, 1968–2 C.B. 586.

124.127 Tires and tubes; trailer manufacturer. Where a trailer manufacturer fails to take credit for tax-paid tires and tubes sold on or in connection with the sale of the vehicle, he may claim a refund of the resultant overpayment, with interest. Distinguished by Rev. Rul. 67–432 with respect to refunds or credits resulting from tax-exempt transactions. (Secs. 4061, 6402, 6611; '54 Code.)
Rev. Rul. 57–582, 1957–2 C.B. 848.

124.128 Tires and tubes; trailer manufacturer; tax-exempt sales. No interest is allowable on an overpayment of tax on tires and tubes purchased tax-paid from a tire manufacturer by a manufacturer of taxable truck-tractor chassis where such tires and tubes are resold on or in connection with the sale of truck-tractor chassis in tax-exempt transactions. Rev. Rul. 57–582 distinguished. §48.6416(b)–3. (Sec. 6416, '54 Code.)
Rev. Rul. 67–432, 1967–2 C.B. 415.

124.129 Tires and tubes; warranty adjustment. A method is set forth for computing the credit or refund of tax allowable to a manufacturer that makes price adjustments under its warranty on replacement tires sold to dealers to replace defective tires bearing its brand label, or sold under the dealer's brand label and replaced with tires of another manufacturer, with the dealer's account being credited for the adjustment. No credit or refund is allowable, however, with respect to tires sold to dealers at a price reduction in lieu of warranty. Modified by Rev. Rul. 77–390. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 76–423, 1976–2 C.B. 345.

124.130 Tires and tubes; warranty adjustment. Credit or refund of the manufacturers tax on tires is not allowable to a tire manufacturer that does not receive from a dealer, who sells a consumer a tax-paid new replacement tire at an adjusted price under the manufacturer's warranty, its warranty claim form signed by the consumer. §48.4071–1. (Sec. 4071, '54 Code.)
Rev. Rul. 77–373, 1977–2 C.B. 371.

124.131 Tires and tubes; warranty adjustment; effective date. The conclusion in Situation 1 of Rev. Rul. 76–423, which sets forth a method for computing the credit or refund of tax allowable to a manufacturer who makes price adjustments under its warranty on replacement tires sold to dealers to replace defective tires, will not be applied to adjustments of tires sold prior to April 1, 1978. Rev. Rul. 76–423 modified. §§48.4071–1, 301.7805–1. (Secs. 4071, 7805; '54 Code.)
Rev. Rul. 77–390, 1977–2 C.B. 372.

124.132 Tires, tubes, automobile radio and television sets. The credit allowable with respect to tax-paid tires, tubes, and automobile radio or television sets sold on or in connection with the sale of taxable chassis, bodies or vehicles is granted to the manufacturer, producer, or importer of the chassis, body or vehicle and is, in effect, an adjustment in computing the tax with respect to the sale of the chassis, body or vehicle. The restrictions and conditions of section 3443(d) do not apply to the credit authorized by section 3403(e) of the '39 Code. §316.54. (Sec. 3403, '39 Code; Sec. 4061, '54 Code.)
Rev. Rul. 55–397, 1955–1 C.B. 525.

124.133 Transportation and delivery charges; motor vehicles reacquired and resold by manufacturer. A motor vehicle manufacturer's reacquisition of new vehicles from dealers, crediting the dealers' accounts for the full purchase price including transportation charges, and resale of the vehicles to a second dealer requires a price readjustment and liability for tax is incurred on the resale; the manufacturer may exclude from its tax base the total transportation charges incurred in the deliveries of the vehicles to both dealers. §§48.4061(a)–1, 48.6416(b)–1. (Secs. 4061, 4216, 6416; '54 Code.)
Rev. Rul. 77–142, 1977–1 C.B. 337.

124.134 Trash containers; sold to lessor. A manufacturer's sale of trash containers of the type exempt from tax to a lessor who leases them for use as such containers is subject to the tax imposed by section 4061(a) and no credit or refund is available to the manufacturer as a result of the lease. §§48.4061(a)–1, 142.1–1. (Secs. 4061, 4063, 4217, 6416; '54 Code.)
Rev. Rul. 76–219, 1976–1 C.B. 333.

124.135 Tread rubber; destroyed, scrapped, wasted or rendered useless. Procedures are given for claiming a credit or refund of manufacturers excise tax on tread rubber under section 6416(b)(2)(G) for tread rubber destroyed, scrapped, wasted or rendered useless in the recapping or retreading of a tire; used in the recapping of a tire the sale of which is later adjusted under warranty; or used in the recapping or retreading of a tire exported, used or sold for use as supplies for vessels or aircraft, or sold to a State, local government, or nonprofit educational institution. §48.6416(a)–1. (Sec. 601.402, S.P.R.; Secs. 4071, 6416, '54 Code.)
Rev. Proc. 82–52, 1982–2 C.B. 841.

124.136 Tread rubber; intercity, local, or school buses. The credit or refund provided by section 6416(b)(2)(M) is available to a tread rubber manufacturer who sells tread rubber tax-paid to its franchised retail dealers for use in retreading or recapping tires that are used by their customers on intercity, local, or school buses. §§48.4071–1, 48.6416(a)–1. (Secs. 4071, 4221, 6416; '54 Code.)
Rev. Rul. 80–192, 1980–2 C.B. 368.

124.137 Tread rubber; lost in processing. No credit or refund is allowable where tax-paid tread rubber is damaged or destroyed in the recapping or retreading process, or as a result thereof. (Secs. 4071, 6416; '54 Code.)
Rev. Rul. 58–105, 1958–1 C.B. 402.

124.138 Tread rubber; price adjustment on defective tires. Credit or refund of the manufacturers tax paid on the use of tread rubber in recapping tires is not allowable to a company selling such tires with respect to those tires that later prove defective and are subject to price adjustment. §§48.4071–1, 48.4218–1. (Secs. 4071, 4218; '54 Code.)
Rev. Rul. 73–406, 1973–2 C.B. 357.

124.139 Tread rubber; reprocessed. Where a recapper returns unusable tax-paid tread rubber retaining title thereto, to a mill from which it was purchased for remilling into usable tread rubber, the returned tread rubber is considered to be scrapped and the recapper, rather than the remiller, is the manufacturer of the usable tread rubber and is liable for the manufacturers tax imposed on his sale or use of the tread rubber for the recapping or retreading of tires. The recapper is not entitled to a credit or refund for the tax previously paid by the remiller on the original sale of the scrapped tread rubber. Rev. Rul. 58–438 amplified. §48.4071–1. (Secs. 4071, 6416; '54 Code.)
Rev. Rul. 58–438, 1958–2 C.B. 775; Rev. Rul. 60–28, 1960–1 C.B. 421.

124.140 Tread rubber; sold to retreader; subsequent export. The sale of tread rubber by the manufacturer to a tire retreader for use in recapping tires from bead to bead is a sale for further manufacture exempt from tax and the retreader's subsequent sale of the tires for export is exempt under section 4221(a)(2) provided the registration requirements of section 4222 are met. However, the sale of tread rubber for recapping tires from shoulder to shoulder is not a sale for further manufacture but is a sale subject to tax. Sale of the tires for export does not give rise to a credit for the tax. Rev. Rul. 58–400 superseded. §§48.4071–1, 148.1–3. (Sec. 4071, 4221, 4222, 6416; '54 Code.)
Rev. Rul. 77–90, 1977–1 C.B. 334.

124.141 Tread rubber; sold to State. The manufacturers tax does not apply to the sale of tread rubber to a State for its exclusive use. However, the tax applies to the sale of such rubber to a retreader for use in retreading tires subsequently sold to a State, and also to a sale to a retreader who retreads tires owned by a State. A manufacturer who has paid tax on the sale of tread rubber which has been resold to a State for its exclusive use may obtain a refund or credit. Modified by Rev. Rul. 82–217. (Secs. 4071, 4224, 6416; '54 Code.)
Rev. Rul. 57–15, 1957–1 C.B. 368.

124.142 Tread rubber; tax-free sales. Situations illustrate the application of the exemptions provided for sales of retread tires to state or local governments, nonprofit educational organizations or qualified bus operators. Rev. Rul. 57–15 modified in part and superseded in part. §§48.4071–1, 48.4221–1, 48.6416(a)–1. (Secs. 4071, 4221, 6416; '54 Code.)
Rev. Rul. 82–217, 1982–2 C.B. 298.

124.143 Truck; body mounted on chassis by exporter. A truck exporter that mounted its own manufactured bodies on truck chassis it purchased tax-paid from the chassis manufacturer, who had received notice of intent to export, has not used the chassis in further manufacture and may receive a refund of the tax paid provided the chassis manufacturer supplies the waiver statement required under reg. 48.6416(e)–1. Rev. Rul. 58–216 superseded. §§48.4061(a)–1, 48–6416(e)–1. (Secs. 4061, 6416; '54 Code.)
Rev. Rul. 75–329, 1975–2 C.B. 484.

124.144 Truck; frames, air bellows, and flat beds. Specially designed supplemental frames permanently mounted on tax-paid truck chassis, and air bellows installed on these frames and used to raise a flat bed for removal from the

modified truck chassis, are taxable parts or accessories; the skeleton flat beds which when removed stand on four legs are bodies designed for highway use with the chassis, and sales of the flat beds and modified chassis are taxable under section 4061(a)(1). A credit or refund for tax paid on the original chassis is available on its use in the manufacture of the modified chassis. §§48.4061(a)–1, 48.4061(b)–1. (Secs. 4061, 6416; '54 Code.)

Rev. Rul. 74–576, 1974–2 C.B. 348.

124.145 Truck; replacement engines and salvage parts. The value of owner-supplied replacement engines sent to a service company, either installed in the owner's old trucks or separately, and used by the service company in fabricating new trucks from the old is not excludible from the manufacturers tax on new trucks. However, the value of salvaged parts from the owner's old trucks combined with glider kits to fabricate new trucks is excludible from the manufacturers tax under section 4216. Clarified by Rev. Rul. 83–149 §48.4061(a)–1. (Secs. 4061, 4216; '54 Code.)

Rev. Rul. 79–36, 1979–1 C.B. 336.

124.146 Truck chassis; converted to tractor. The manufacturers tax on motor vehicles applies to the sale of a tractor designed for transporting house trailers which was converted from an automobile truck chassis. The chassis manufacturer may sell the automobile truck chassis tax-free for use in the manufacture of the tractors. Where the manufacturer of the tractors purchased the truck chassis tax-paid, he is entitled to a credit or refund of an amount equal to the tax paid by the manufacturer of such truck chassis. §48.4061(a)–1. (Secs. 4061, 4221, 6416; '54 Code.)

Rev. Rul. 60–155, 1960–1 C.B. 410.

124.147 Truck springs; assembly; replacement leaves purchased. Examples illustrate the manfacturers excise tax liability of a company in the business of repairing and replacing automotive springs on customer-owned highway trucks. §§48.4061(b)–1, 48.4218–1, 146.1–1. (Secs. 4061, 4063, 4218, 6416; '54 Code.)

Rev. Rul. 80–290. 1980–2 C.B. 310.

124.148 Truck-tractor; pneumatic unloading system; tax-paid components. A company that purchases and assembles components into pneumatic unloading systems it installs on highway type truck-tractors for sale at retail or for its own use is performing an act of further manufacture and is subject to tax computed on the constructive sale or use price. It may claim credit or refund of tax for components purchased tax-paid or the articles may be purchased tax free. §§48.4061(a)–1, 48.4218–1. (Secs. 4061, 4216, 4218, 6416; '54 Code.)

Rev. Rul. 75–276, 1975–2 C.B. 432.

124.149 Truck-tractor reassembled; glider kits and salvaged parts. The manufacturers tax applies to the assembly of a truck-tractor by a company for its own use by combining new parts from a glider kit with salvaged parts from the original truck-tractor removed from its own fleet. A credit or refund may be claimed for taxes paid on any unused parts or accessories purchased and used as material in the manufacture of the vehicle. §§48.4061(a)–1, 48.4218–1, 48.4218–5. (Secs. 4061, 4216, 4218; '54 Code.)

Rev. Rul. 71–584, 1971–2 C.B. 358.

124.150 Trustee in bankruptcy; manufacturer bankrupt. A trustee in bankruptcy may not take credit on a return filed by him for an overpayment made by a bankrupt manufacturer prior to his being declared a bankrupt. However, the trustee may file a claim for refund. S.T. 443 superseded. §§48.6416(f)–1, 301.6402–2. (Secs. 6402, 6416; '54 Code.)

Rev. Rul. 69–531, 1969–2 C.B. 260.

124.151 Unregistered manufacturer's vendee. When a manufacturer that has not registered pursuant to section 4222(a) makes a sale for further manufacture pursuant to the tax-free sale provisions under section 4221(a)(1), the manufacturer remains liable for the manufacturers excise tax. The manufacturer's vendee does not become the statutory manufacturer of the article under section 4223(a) and may file for refund or claim a credit for any tax paid on its resale of the article. §§48.4221–1, 48.4222(a)–1, 4223–1. (Secs. 4221, 4222, 4223; '54 Code.)

Rev. Rul. 86–18, 1986–6 I.R.B. 25.

124.152 Vessel supplies. Credit or refund may be available to a manufacturer or a retailer where articles are purchased tax-paid and subsequently used by any person as supplies for vessels involved in foreign trade, as in a vessel being diverted from domestic trade to foreign trade. S.T. 710 superseded. Modified by Rev. Rul. 73–212 to remove the conclusion that special fuel sold tax-free for use as supplies is not subject to tax if the fuel is diverted to taxable use. §§48.4041–9, 48.6416(b)–2, 148.1–3. (Secs. 4041, 4221, 4222, 6416; '54 Code.)

Rev. Rul. 69–99, 1969–1 C.B. 285.

124.153 Windfall profit tax; limitation period. The periods of limitation for assessment of, or for credit or refund of, windfall profit tax are discussed in four situations. §§51.4986–1, 51.4995–1, 51.4997–1, 301.6501(a)–1, 301.6511(a)–1, 301.6513–1. (Secs. 4986, 4995, 4997, 6501, 6511, 6513; '54 Code.)

Rev. Rul. 85–37, 1985–1 C.B. 362.

124.154 Wrecker bodies and cranes; light-duty trucks. The installation of a wrecker body and crane and the attachment of a light, mirrors, or a bumper by a company on a customer's truck chassis, having a gross vehicle weight of 10,000 pounds or less, is not further manufacture of the chassis for purposes of the tax imposed by section 4061(a)(1). Such body, crane, and other parts or accessories may no longer be purchased tax-free by the company, but a credit or refund may be allowed under section 6416(b)(2)(K) if the articles are sold in connection with the first retail sale of a light-duty truck. Rev. Rul. 73–342 obsoleted. §§48.4061(a)–1, 48.4061(b)–1, 48.4218–1. (Secs. 4061, 4063, 4218, 4221, 6416; '54 Code.)

Rev. Rul. 78–308, 1978–2 C.B. 259.

Regulations

126.1 Effective date. The promulgation date of a Treasury regulation or Treasury Decision is the date the document is filed by the Federal Register for public inspection. Ordinarily, a document is published in the Federal Register for the day following the date on which it is filed. (Sec. 7805, '54 Code.)

Rev. Rul. 56–517, 1956–2 C.B. 966.

126.2 Reference to 1939 Code. Any reference in any regulations or other executive document to any provision of the Internal Revenue Code of 1939 shall be deemed also to refer to the corresponding provision of the Internal Revenue Code of 1954 unless inconsistent or otherwise inappropriate.

E.O. 10574, 1954–2 C.B. 732.

126.3 Title heading revised. Effective January 1, 1961, the regulations under both the 1939 and 1954 Codes were redesignated under the heading "Title 26—Internal Revenue", in the Code of Federal Regulations. The regulations under tax conventions were transferred to Subchapter G and redesignated.

1961–1 C.B. 863.

Reproduction of forms
(See: Forms)

Retailers
(See also: Special fuels)

128.1 Agricultural commodity commission; State-created. Exemption from the retailers taxes does not apply to a State-created agricultural commodity commission that operates in a manner similar to a nonprofit trade or business association and is not controlled by the State. (Sec. 4055, '54 Code.)

Rev. Rul. 71–485, 1971–2 C.B. 371.

128.2 American Municipal Association. The American Municipal Association, a federation of municipalities and State associations of municipalities, comes within the scope of the exemption from tax to the same extent and in the same manner as a separate municipality would be as a political subdivision of a State or Territory of the U.S. (Sec. 4055, '54 Code.)

Rev. Rul. 60–21, 1960–1 C.B. 404.

128.3 Automotive; exported truck; used in foreign country; imported into U.S. If a truck is sold by a U.S. manufacturer to a retail dealer for export, and the truck is thereafter exported, used in a foreign country, and imported into the U.S., the first retail sale of the truck after importation is subject to the retailers excise tax imposed by section 4051(a). §145.4051–1. (Sec. 4051, '54 Code.)

Rev. Rul. 85–95, 1985–27 I.R.B. 6.

128.4 Branch libraries. The exemptions relating to transactions with States or political subdivisions thereof apply to branch libraries which are operating and being maintained pursuant to State law, are performing a municipal or State function, and are being supported primarily by municipal funds. (Sec. 4055, '54 Code.)

Rev. Rul. 65–50, 1965–1 C.B. 455.

128.5 Church foundation on university campus. Where the educational activities of a church foundation located on the campus of a university meet the prescribed requirements concerning faculty, curriculum, and student body, such activities come within the scope of the term nonprofit educational organization for purpose of the exemption from tax. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–287, 1964–2 C.B. 403.

128.6 Church Sunday school or Bible school. The exemption from tax provided nonprofit educational organizations is applicable to sales of otherwise taxable articles to a church for use exclusively in operating a Sunday school or similar type of school, and to a Bible association for use exclusively in conducting Bible courses, including correspondence courses, which meet the statutory requirements of faculty, curriculum, and enrolled student body so as to constitute a school activity of a religious organization. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–276, 1964–2 C.B. 399.

128.7 Civil Air Patrol; education program. The aviation education program of the Civil Air Patrol qualifies as a "nonprofit educational organization" for purposes of the exemption from retailers tax. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 70–324, 1970–1 C.B. 215.

128.8 Community center. An exempt community center corporation that offers classes as an interrelated part of the center's primary function

of social, cultural, and recreational programs, rather than as part of a planned curriculum, does not qualify for the exemptions for nonprofit educational organizations provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Rev. Rul. 62–23 superseded. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 79–167, 1979–1 C.B. 335.

128.9 Comprehensive health planning organization. A nonprofit organization providing area-wide comprehensive health planning for a number of towns with grants received from the Federal government and contributions from local communities in its health service area, controlled by an advisory council elected from the organization's general membership and a board of directors elected by the advisory council, does not qualify for the "State and local government exemption" from manufacturers, retailers, or communications taxes. §42.4292–1. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 74–253, 1974–1 C.B. 316.

128.10 Connecticut River Valley Flood Control Commission. The Connecticut River Valley Flood Control Commission is an instrumentality of the States of Connecticut, Massachusetts, New Hampshire, and Vermont for purposes of the exemption from retailers, manufacturers, and communications taxes. Rev. Rul. 58–61 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271; '54 Code.)

Rev. Rul. 75–486, 1975–2 C.B. 441.

128.11 Economic Opportunity Program. A community organization functioning under Federal grants and non-Federal contributions for the purpose of conducting the Community Action portion of the Economic Opportunity Program comes within the scope of the exemptions relating to States and political subdivisions thereof. (Sec. 4055, '54 Code.)

Rev. Rul. 68–274, 1968–1 C.B. 449.

128.12 Economic Opportunity Program. The exemption from retailers tax does not apply to a local nonprofit corporation organized to carry out community action programs under Title II of the Economic Opportunity Act of 1964 by assisting in the establishing, preserving, and strengthening of small business concerns and improving managerial skills in such enterprises. (Sec. 4055, '54 Code.)

Rev. Rul. 70–214, 1970–1 C.B. 230.

128.13 Educational associations; noneducational activities. The exemption from tax does not apply to an organization which does not meet the requirements of section 503(b)(2) of maintaining a regular faculty and curriculum and having a regularly enrolled body of pupils or students even though such an organization accomplishes its exempt educational purposes by holding conferences, discussions and seminars to which prominent men and women from all fields of endeavor are invited to attend and participate. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–128, 1964–1 (Part 1) C.B. 191.

128.14 Educational television association. An educational television association that provides instructional classroom programming to schools and also provides programs to the general television viewing public does not come within the scope of the exemptions for nonprofit educational organizations. (Sec. 4057, '54 Code.)

Rev. Rul. 68–342, 1968–1 C.B. 484.

128.15 Exempt organization; guided tours; incidental instruction. An exempt organization whose primary function is conducting guided tours, during which the participants are instructed in the skills and crafts of the area in which they are touring, does not qualify as a nonprofit educational organization for purposes of the exemption from the communications, manufacturers, and retailers taxes. §148.1–4. (Secs. 170, 4057, 4221, 4294; '54 Code.)

Rev. Rul. 76–237, 1976–1 C.B. 331.

128.16 Exemption certificates; acceptable form. For purposes of the various manufacturers and retailers taxes, any form of exemption certificate that includes all the information required by the regulations is acceptable. §§48.4041–8, 48.4041–9, 48.4073–3, 48.4083–1, 48.4093–1, 142.1–1, 145.4–1, 148.1–4, 154.1–1. (Secs. 4041, 4055, 4056, 4057, 4061, 4063, 4073, 4083, 4093, 4221; '54 Code.)

Rev. Rul. 74–472, 1974–2 C.B. 362.

128.17 Exemption certificates; time for filing. Where sales are regularly or frequently made by the manufacturer to a purchaser for any exempt use for which the applicable regulations prescribe an exemption certificate, a certificate covering all orders for a specified period not to exceed four calendar quarters will be acceptable. (Secs. 4055, 4056, 4221; '54 Code.)

Rev. Proc. 64–37, 1964–2 C.B. 964.

128.18 Field study trip organization. An exempt organization maintaining a regular staff of paid instructors who conduct field study courses related to sociological and physical sciences for a regularly enrolled body of college and secondary school students supplementing their formal classroom studies is a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 75–215, 1975–1 C.B. 335.

128.19 Foreign governments; diplomats; statement required. To substantiate the right to exemption from the retailers taxes with respect to sales of taxable articles to diplomatic representatives of foreign governments, retailers must obtain a statement signed by the diplomatic representative. Rev. Rul. 296 amplified. §§48.4011–1, 48.4021–1, 48.4031–1. (Secs. 4011, 4021, 4031, 4041; '54 Code.)

Rev. Rul. 65–100, 1965–1 C.B. 452.

128.20 Foundation operated for benefit of State college. Sales of articles, otherwise subject to the retailers tax, to a foundation operated on the campus of, and for the exclusive benefit of, a State college are considered to be sales of articles for the exclusive use of a State, and come within the scope of the exemptions, provided by the Code. (Sec. 4055, '54 Code.)

Rev. Rul. 63–189, 1963–2 C.B. 537.

128.21 General board of church. The tax exemptions relating to nonprofit educational organizations apply to the general board of a church denomination for the exclusive use of the schools, colleges, and seminaries of the denomination, even though the board itself does not meet the necessary requirements to come within the specific definition of the term nonprofit educational organization. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–286, 1964–2 C.B. 401.

128.22 Girl Scouts. The Girl Scouts do not come within the scope of the exemptions from tax provided for nonprofit educational organizations. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 68–569, 1968–2 C.B. 489.

128.23 Handicapped children; training or residence. A nonprofit organization established for the training, educating, and rehabilitating of mentally handicapped children and which meets certain prescribed requirements comes within the scope of the term nonprofit educational organization for the purposes of the exemption from the retailers tax. However, another nonprofit organization which is operated primarily as a residential facility for handicapped children does not come within the scope of the term nonprofit educational organization. (Sec. 4057, '54 Code.)

Rev. Rul. 62–6, 1962–1 C.B. 198.

128.24 Housing authority; State created. A housing authority created by State statute to clear, replan and reconstruct slum areas to provide safe and sanitary dwelling accommodations for persons of low income, and given all the necessary or appropriate sovereign powers to carry out the public purposes for which it was created, is a political subdivision of a State and is exempt from the manufacturers, retailers, and communications taxes. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 74–511, 1974–2 C.B. 344.

128.25 Installment sales; Louisiana chattel mortgage arrangement. Installment sales made under a contract peculiar to Louisiana State law in which the purchaser takes title immediately to the goods and the seller takes back a chattel mortgage to secure payment constitute sales under a chattel mortgage arrangement for purposes of the retailers tax. (Sec. 4053, '54 Code.)

Rev. Rul. 59–10, 1959–1 C.B. 302.

128.26 International organizations; European Space Research Organization. The European Space Research Organization is redesignated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act. E.O.s 11318 and 11351 superseded.

E.O. 11760, 1974–1 C.B. 411.

128.27 International organizations; International Maritime Satellite Organization. The International Maritime Organization is designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 12238, 1980–2 C.B. 759.

128.28 International organizations; Organization of African Unity. The Organization of African Unity (OAU) has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 11767, 1974–1 C.B. 411.

128.29 International organizations; Southeast Asia Treaty Organization and the International Coffee Study Group. The Southeast Asia Treaty Organization and the International Coffee Study Group, no longer in existence, have been removed from the list of international organizations afforded certain privileges and immunities under the International Organizations Immunities Act.

E.O. 12033, 1978–1 C.B. 520.

128.30 International organizations; World Intellectual Property Organization. The World Intellectual Property Organization has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 11866, 1975–2 C.B. 542.

128.31 "Involvement drama" or "participation theater" organization. A nonprofit organization engaged solely in an activity known as "involvement drama" or "participation theater" that is somewhat educational in nature, but that does not meet the requirements relating to faculty, curriculum, and enrolled student body, does not qualify as a nonprofit educational organization for

purposes of the exemption from the retailers taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 74–46, 1974–1 C.B. 304.

128.32 Irrigation districts; California. Irrigation districts formed under California law and specifically declared to be state agencies formed and existing for governmental purposes come within the scope of the exemptions provided with respect to State or political subdivisions; however, the Federal excise exemptions do not apply to amounts paid for air transportation. Rev. Rul. 57–254 superseded. (Secs. 4055, 4221, 4292; '54 Code.)
Rev. Rul. 76–549, 1976–2 C.B. 330.

128.33 Irrigation districts; Wyoming. Irrigation districts, established and organized under the laws of Wyoming are political subdivisions of that State and therefore come within the scope of the exemptions relating to States and political subdivisions. (Sec. 4055, '54 Code.)
Rev. Rul. 67–281, 1967–2 C.B. 362.

128.34 Metropolitan Recreation District. Certain metropolitan recreation districts created under Colorado law are political subdivisions of the State for purposes of exemption from the retailers, manufacturers, and communications taxes. Rev. Rul. 58–59 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)
Rev. Rul. 75–452, 1975–2 C.B. 434.

128.35 Municipal associations. Municipal associations composed of towns and cities of their respective states and organized exclusively for public purposes come within the scope of the exemption from retailers taxes. Rev. Rul. 58–156 superseded. §§148.1–3, 154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)
Rev. Rul. 76–550, 1976–2 C.B. 331.

128.36 Museum offering degree program. A nonprofit organization established to operate a museum which, as part of its program, offers accredited seminar and degree programs with a regular faculty and curriculum to qualified students of a local university and provides a lecture series open to students and the general public is not a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes; however, the seminar and degree programs are educational activities that qualify as a school within the meaning of the term "nonprofit educational organization" and the exemptions from tax apply to sales of articles or services to the organization for the exclusive use in these programs. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 76–167, 1976–1 C.B. 329

128.37 National Guard. Sales of articles to a State for use by the National Guard are sales for the exclusive use of a State and are exempt from the retailers tax. S.T. 795 superseded. Amplified by Rev. Rul. 70–11. §48.4041–1. (Secs. 4041, 4055; '54 Code.)
Rev. Rul. 68–671, 1968–2 C.B. 488.

128.38 National Guard. Sales of articles to a State for use by the National Guard are sales for the exclusive use of the State and are exempt from the retailers and manufacturers taxes even though the articles are paid for from Federal funds. Rev. Rul. 68–671 amplified. §§48.4041–1, 48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1. (Secs. 4041, 4055, 4061, 4071, 4081, 4091, 4161, 4181, 4221; '54 Code.)
Rev. Rul. 70–11, 1970–1 C.B. 229.

128.39 Natural childbirth educational organization. An organization established to educate persons in a particular method of natural childbirth that as its primary activity operates a school offering two courses to educate prospective parents and train medical professionals, and that meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 73–543, 1973–2 C.B. 343.

128.40 Nonprofit visiting nurse association. An independent nonprofit visiting nurse association that provides nursing services to homecare patients does not come within the scope of the exemptions provided with respect to States and political subdivisions. (Sec. 4055, '54 Code.)
Rev. Rul. 69–438, 1969–2 C.B. 213.

128.41 Overpayments; readjustments of selling price. Where the selling price of any article subject to the retailers or manfacturers taxes is readjusted by reason of a cash discount, the proportionate part of the tax paid which is applicable to the discount represents an overpayment to be refunded or credited to the taxpayer without interest. The discount may not be considered as applying only to the tax-excluded sale price of an article even though the computation of the amount of the discount is based upon such tax-excluded sale price. (Sec. 6416, '54 Code.)
Rev. Rul. 59–216, 1959–1 C.B. 643.

128.42 Parochial schools; administrative office for state-wide system. An administrative office which performs the executive duties connected with parochial schools, each of which is a nonprofit educational organization, comes within the term nonprofit educational organization for the purposes of the exemption from tax. §148.1–4. (Sec. 4057, '54 Code.)
Rev. Rul. 63–208, 1963–2 C.B. 468.

128.43 Preschool children's day-care center. A preschool children's day-care center operated as an activity of a community development corporation exempt from Federal income tax as an organization described in section 501(c)(3) and meeting the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 73–430, 1973–2 C.B. 362.

128.44 Redevelopment agency. A redevelopment agency, an instrumentality of a political subdivision of a State, is entitled to exemption from tax, even though its funds are furnished by the Federal Government. §§316.24, 320.20. (Secs. 2406, 3442, '39 Code; Secs. 4055, 4161, 4221, '54 Code.)
Rev. Rul. 56–4, 1956–1 C.B. 687.

128.45 Refunds and credits; articles lost through casualty. A loss through casualty after a taxable sale has been consummated does not give rise to a claim for credit or refund of the manufacturers or retailers taxes paid. S.T. 536 superseded. Distinguished by Rev. Rul. 75–216. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 48.6416(b)–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 6416; '54 Code.)
Rev. Rul. 68–559, 1968–2 C.B. 504.

128.46 Refunds and credits; collection cost on accounts. A charge by a collection agency for collecting delinquent accounts is not a discount, rebate, or allowance so as to be the basis for a credit or refund of the retailers tax. (Sec. 6416, '54 Code.)
Rev. Rul. 56–412, 1956–2 C.B. 951.

128.47 Refunds and credits; repossessed articles. Where a retailer sells a diamond ring on credit and pays the applicable retailers tax, but subsequently repossesses the ring because of the purchaser's failure to make any payment, the retailer is entitled to a credit or refund of the tax paid on the sale, provided he files a timely claim for credit or refund. (Sec. 6416, '54 Code.)
Rev. Rul. 62–91, 1962–1 C.B. 304.

128.48 Religious training; short-term classes. A "directors school" conducted twice a year for program directors of an exempt religious organization established to formulate Christian education of the youth does not meet the prescribed requirements to come within the term nonprofit educational organization since it does not normally maintain a regular faculty and curriculum and does not normally have a regularly enrolled body of pupils in attendance at the place where the educational activities are carried on for purposes of the exemption from tax. (Sec. 4057, '54 Code.)
Rev. Rul. 64–293, 1964–2 C.B. 404.

128.49 Residential treatment center; school program. A residential treatment center for emotionally disturbed children run by a nonprofit organization conducts a school program that operates five hours a day, five days a week, on a year-round basis. The school enrolls children who are not part of the residential program, provides an educational treatment plan for each child, and provides one staff member for every two children and one teacher who has a credential to teach severely emotionally disturbed children for every six children. The treatment center is a nonprofit educational organization and qualifies for exemption from tax. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 79–403, 1979–2 C.B. 362.

128.50 Sale price of truck; tire exclusion; use of predetermined price. A vehicle retailer that does not have an established retail price of tires may use the tire manufacturer's predetermined price established by the manufacturer under Federal Trade Commission (FTC) regulations in determining the retail fair market value of the tire pursuant to section 4052(b)(1)(B)(iii) of the Code. §145.4052–1. (Sec. 4052, '54 Code.)
Rev. Rul. 86–28, 1986–8 I.R.B. 22.

128.51 Sale price; service charge. In determining the price for which articles are sold for Federal tax purposes, the service charge for articles sold on credit may be excluded where such charge is reasonably related to the costs of carrying the deferred portion of the sales price. Rev. Ruls. 57–437, 58–287 superseded. (Secs. 4051, 4216; '54 Code.)
Rev. Rul. 69–318, 1969–1 C.B. 275.

128.52 Sale price; tax included. In determining the sale price for purposes of the retailers and manufacturers taxes, the total price charged is presumed to include the amount of the tax due. However, such presumption of tax inclusion has no reference to the condition to allowance of credit or refund. (Secs. 4051, 4216, 6416; '54 Code.)
Rev. Rul. 65–41, 1965–1 C.B. 454.

128.53 Sale price; transportation and delivery charges. The actual transportation and delivery charges for shipping a truck directly from a manufacturer to a retail dealer's customer are includable in the dealer's taxable sale price to the extent that such charges do not exceed the charges that would have been incurred to ship the truck from the manufacturer to the retail dealer through whom the truck was ordered. §§145.4051–1, 145.4052–1, 48.4216(a)–2. (Secs. 4051, 4052, 4216; '54 Code.)
Rev. Rul. 86–68, 1986–19 I.R.B. 7.

128.54 Seminary student recruiting center. The exemption from tax relating to "nonprof-

it educational organizations" applies to transactions with a recruiting center maintained by a religious organization to recruit students for its seminaries, each of which comes within the scope of the term nonprofit educational organization. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 66–227, 1966–2 C.B. 462.

128.55 Social service and training for the blind. A nonprofit organization that provides consultation and social services to blind persons and also conducts a vocational and rehabilitation training program for blind persons does not qualify as a nonprofit education organization exempt from tax. However, the organization's training program, which meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a school operated as an activity of an exempt organization and is exempt. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 75–416, 1975–2 C.B. 417.

128.56 State or political subdivision; association of state high schools. The exemption from communications, manufacturers, and retailers taxes provided for states and political subdivisions is applicable to articles sold, or communications services and facilities furnished, to an athletic association comprised entirely of accredited state-operated high schools. Rev. Rul. 59–37 superseded. (Sec. 4055, 4221, 4292; '54 Code.)
Rev. Rul. 75–390, 1975–2 C.B. 416.

128.57 State university flying club. Articles sold to and communication services and facilities furnished to a state university flying club, operated under the control of the university and formed to provide members the opportunity to gain flying experience and to engage in discussions on subjects related to the field of aviation, are sold and furnished for the exclusive use of a state and come within the scope of the exemptions. (Secs. 4055, 4221, 4292; '54 Code.)
Rev. Rul. 76–509, 1976–2 C.B. 349.

128.58 Student organization. Sales of articles of a student organization operated on the campus of a State college, under the authority of the educational code of the State, are considered to be for the exclusive use of the State and therefore are exempt from tax. (Sec. 4055, '54 Code.)
Rev. Rul. 64–141, 1964–1 (Part 1) C.B. 391.

128.59 Summer camp. A counselor-trainee program, conducted by a section 501(c)(3) organization, interrelated with the facilities and activities of the organization's primary function of operating a summer camp involving both recreational and educational activities not a "school operated as an activity" and the organization does not qualify for exemption as a nonprofit educational organization. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 74–366, 1974–2 C.B 345.

128.60 Tax base; trucks; glider kits. Tax bases are provided in 3 situations in which a truck tractor is overhauled through the use of a "glider kit." §145.4052–1. (Sec. 4052, '54 Code.)
Rev. Rul. 86–130, 1986–45 I.R.B. 5.

128.61 Training center for the blind. A training center established to instruct the blind to properly function with the aid of guide dogs meets the requirements relating to faculty, curriculum, and enrolled student body, and qualifies as a nonprofit educational organization for purposes of the exemption from tax. (Secs. 4057, 4221, 4294; '54 Code.)
Rev. Rul. 73–456, 1973–2 C.B. 342.

128.62 Truck chassis and bodies; constructive sales price. When taxable truck bodies and chassis are sold by a dealer at both arm's length and non-arm's length, the dealer's constructive sale price on it's non-arm's length sales is the lowest price at which the dealer regularly sells the article at arm's length. §§145.4051–1, 145.4052–1. (Secs. 4051, 4052; '54 Code.)
Rev. Rul. 86–122, 1986–42 I.R.B. 9.

128.63 Vocational rehabilitation center. A nonprofit corporation operates a vocational rehabilitation center for handicapped individuals that provides classroom training, on-the-job training and employment in its sheltered workshops and retail stores, and related services. Neither the corporation nor its workshops, retail stores, and related services qualify as nonprofit educational organizations under sections 4041(g)(4), 4221(a)(5), and 4253(j). However, the classroom training program, including instruction given in the workshops as part of the program, does qualify. Rev. Rul. 64–264 clarified and superseded. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 80–20, 1980–1 C.B. 231.

128.64 Wilderness camp for adolescents. A nonprofit corporation that operates a wilderness camping program to rehabilitate and provide counseling to adolescents who have emotional and behavioral problems is a nonprofit educational organization for purposes of sections 4041(g)(4), 4221(a)(5) and 4253(j). Rev. Rul. 80–21 revoked. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221; 4253; '54 Code.)
Rev. Rul. 83–140, 1983–2 C.B. 185.

128.65 Worthless check. When a retailer sells articles that are subject to tax and he accepts a check in payment at the time delivery of the articles is made to the purchaser, such a transaction is a retail sale, even though the check was worthless. Therefore, the retailer is liable for the tax regardless of whether payment for the articles is actually received. (Secs. 4001, 4011, 4021, 4031; '54 Code.)
Rev. Rul. 56–683, 1956–2 C.B. 788.

128.66 Yoga organization. Sales of taxable fuel and articles and communication services to a nonprofit corporation for its use in connection with regularly scheduled Yoga courses that are characterized by a regular faculty and curriculum and a regularly enrolled student body come within the excise tax exemption provided by sections 4041(g)(4), 4221(a)(5), and 4235(j). Such sales in connection with other classes, lectures, discussions, and seminars that are not characterized by a regular faculty and curriculum and a regularly enrolled student body and are not incidental to the regular classes are not exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)
Rev. Rul. 79–130, 1979–1 C.B. 332.

Returns
(See also: Forms)

130.1 Communications; breakdown of tax by category. The repeal of certain taxes by the Excise Tax Reduction Act of 1965, and a change in Form 720, makes the conclusions of Rev. Rul. 60–7 inapplicable to the reporting of separate categories of communications taxes on Form 720. Rev. Rul. 60–7 superseded. §49.4251–1. (Secs. 4251, 6011; '54 Code.)
Rev. Rul. 76–560, 1976–2 C.B. 392.

130.2 Communications; reporting of taxes collected. Telephone companies that are regulated public utilities and keep their accounts in accordance with the Uniform System of Accounts prescribed by the Federal Communication Commission are provided a method for reporting the collected communication taxes on Form 720. §49.6011(a)–1. (Sec. 601.403, S.P.R.; Sec. 6011, '54 Code.)
Rev. Proc. 76–45, 1976–2 C.B. 668.

130.3 Examination; bankruptcy estate. Procedures are provided for the trustee (or debtor in possession) to obtain a prompt determination by the Service of any unpaid tax liability of the bankruptcy estate incurred during the administration of the estate. (Sec. 601.105, S.P.R.)
Rev. Proc. 81–17, 1981–1 C.B. 688.

130.4 Examination; bankruptcy estates. A trustee or other fiduciary of a bankruptcy estate who is ready to close the estate may obtain an expeditious audit of any Federal tax returns filed by the fiduciary. (Sec. 601.105, S.P.R.)
Rev. Proc. 76–23, 1976–1 C.B. 562.

130.5 Examination; notification; taxes reported on Form 720. The reopening procedures need not be followed and the taxpayer need not be notified under section 7605(b) when other excise taxes reported on a Form 720, Quarterly Federal Excise Tax Return, are examined following an examination of windfall profit tax reported on the same form. §§48.4041–1, 48.4081–1, 48.4091–1, 301.7605–1. (Secs. 4041, 4081, 4091, 4986, 7605; '54 Code.)
Rev. Rul. 81–156, 1981–1 C.B. 597.

130.6 Examination; reopening closed cases. Rules are set forth governing the reopening of cases closed by district offices or service centers. Certain types of cases in which reconsideration is not considered a reopening are listed. Rev. Proc. 81–35 superseded. §301.7605–1. (Sec. 601.105, S.P.R.; Sec. 7605, '54 Code.)
Rev. Proc. 83–19, 1983–1 C.B. 677.

130.7 Examination; use tax; refuse trucks. The Service will, in the examination of highway use tax returns, accept without substantiation the exclusion of 3,000 pounds in computing the actual unloaded weight of packer-type refuse collection trucks. Supplemented to include compaction-type refuse trucks. §41.4482(b)–1. (Sec. 601.105, S.P.R.; Sec. 4482, '54 Code.)
Rev. Proc. 66–15, 1966–1 C.B. 629; Rev. Proc. 67–28, 1967–1 C.B. 631.

130.8 Extensions of time. The policy to be followed by District Directors in granting extensions of time for filing returns and making payment of the communications and transportation taxes, and for making monthly deposits of such taxes, is explained. §§130.73, 145.53. (Secs. 3467, 3469, 3475, '39 Code; Secs. 4262, 4271, 6071, '54 Code.)
Rev. Rul. 54–361, 1954–2 C.B. 418.

130.9 Failure to file; assignee for benefit of creditors. An assignee of an insolvent debtor receiving assets under a general assignment for creditors may be liable for the delinquency penalty if he fails to file a return due after the assignment, even though the facts giving rise to the requirement for the return occurred before the assignment. §408.909. (Sec. 3612(d), '39 Code; Sec. 6651, '54 Code.)
Rev. Rul. 56–158, 1956–1 C.B. 596.

130.10 Failure to file; delinquency and fraud penalties. In view of the enactment of section 4420, the delinquency and fraud penalties imposed by sections 6651 and 6653 may be assessed and collected for failure, after November 1974, to file wagering Forms 11–C and 730 and pay the required taxes. §§301.6651–1, 301.6653–1. (Secs. 4424, 6651, 6653; '54 Code.)
Rev. Rul. 77–51, 1977–1 C.B. 346.

130.11 Failure to file; delinquency penalty; changes under 1954 Code. The effect of the delinquency penalty provisions of the Internal Revenue Code of 1954 is set forth. (Sec. 6651, '54 Code.)
Rev. Rul. 54–427, 1954–2 C.B. 42.

130.12 Failure to file; delinquency penalty; precluded by fraud penalty. The delinquent filing penalty for failure to file a coin-operated gaming device special tax return will not be assessed when the penalty for underpayment due to fraud is held to be applicable. §§301.6651–1, 301.6653–1. (Secs. 4461, 6651, 6653; '54 Code.)

Rev. Rul. 59–406, 1959–2 C.B. 426.

130.13 Form 6248; corrected; windfall profit tax. Procedures are established for filing corrected Forms 6248, Annual Information Return of Windfall Profit Tax, that require net change figures instead of corrected amounts be furnished. §51.4997–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)

Rev. Proc. 83–86, 1983–2 C.B. 604.

130.14 Highway use tax; second return reporting additional tax due. A second highway use tax return, filed after the original due date, reporting and paying tax on additional trucks not fraudulently omitted from a timely filed original return is an amended return for the purposes of the late filing penalty, the late payment penalty, interest, and the period of limitation on assessment and refund. §§301.6501(b)–1, 301.6511(a)–1, 301.6601–1, 301.6651–1. (Secs. 6501, 6511, 6601, 6651; '54 Code.)

Rev. Rul. 75–453, 1975–2 C.B. 495.

130.15 Inspection; charges for copies. Fees the Service charges taxpayers for furnishing copies of returns and related documents have been changed. Rev. Proc. 66–3, as modified by Rev. Proc. 84–71, is further modified. (Sec. 601.702, S.P.R.)

Rev. Proc. 85–56, 1985–46 I.R.B. 45.

130.16 Inspection; charges for copies and verification. Increased charges for copies of returns, related documents, and for verification of Forms 1040A or 1040EZ, are provided. Rev. Proc. 66–3 modified. §§301.6103(a)–1, 301.6103(a)–2. (Sec. 601.702, S.P.R.; Sec. 6103, '54 Code.)

Rev. Proc. 84–71, 1984–44 I.R.B. 15.

130.17 Inspection; delegation of authority; Commissioner. The functions of the Secretary of the Treasury prescribed by any Treasury Decision relating to the granting of permission to inspect returns to any agency of the Executive Branch of the United States Government have been delegated to the Commissioner of Internal Revenue. Such functions may be exercised by any officer or employee of the Service who is so authorized by the Commissioner.

Treas. Dept. Order 150–35 (Rev. 1), 1959–1 C.B. 767.

130.18 Inspection; economic stabilization. Authority to inspect returns made described under section 6103(a)(2) without making written application is given to officers and employees of the Department of the Treasury including the Revenue Service and the Office of Chief Counsel whose duties include the administration or enforcement of the provisions of the Economic Stabilization Act of 1970, as amended. §301.6103(a)–109. (Sec. 6103, '54 Code.)

E.O. 11682, 1972–2 C.B. 637; T.D. 7205, 1972–2 C.B. 636.

130.19 Inspection; general rules. Returns and related documents made in respect to the excise taxes on communications, transportation, safe deposit boxes, coconut and palm oil, interest equalization, and manufacturers tax, shall be open to inspection, at the discretion of the District Director, to certain classes of persons having a material interest which will be affected by information contained in such returns. Rules providing the procedures to be followed in permitting inspection of returns and related documents and the increase in charges effective February 1, 1966, for furnishing copies and certifications of such documents, are set forth. Rev. Proc. 62–9 superseded. Modified by Rev. Proc. 84–71. Rev. Rul. 229 sets forth the procedures for inspection of returns under the 1939 Code. §§301.6103(a)–1, 301.6103(a)–2. (Sec. 601.702, S.P.R.; Sec. 55, '39 Code; Sec. 6103, '54 Code.)

Rev. Rul. 229, 1953–2 C.B. 152; Rev. Proc. 66–3, 1966–1 C.B. 601.

130.20 Inspection; House Committee on the Judiciary. Any income, excess-profits, estate, gift, unemployment, or excise tax return, including all reports, documents, or other factual data, relating thereto, shall during the Ninety-first Congress, be open to inspection by the House Committee on the Judiciary or any duly authorized subcommittee thereof. §301.6103(a)–101. (Sec. 6103, '54 Code.)

E.O. 11535, 1970–2 C.B. 289.

130.21 Inspection; interest equalization. Returns in regard of interest equalization taxes have been added to those types of returns that were previously authorized to be inspected by certain classes of persons and State and Federal agencies. §301.6103(a)–1. (Sec. 6103, '54 Code.)

E.O. 11206, 1965–1 C.B. 533; T.D. 6809, 1965–1 C.B. 531.

130.22 Inspection; interest equalization; Federal Reserve. Information returns made by a commercial bank under the Interest Equalization Tax Act shall be open to inspection by the Board of Governors of the Federal Reserve System and the Federal Reserve Banks. E.O. 11176 superseded. §301.6103(a)–107. (Sec. 6103, '54 Code.)

E.O. 11213, 1965–1 C.B. 536; T.D. 6816, 1965–1 C.B. 537.

130.23 Inspection; litigation and grand jury proceedings. Authority to inspect certain returns for use in grand jury proceedings and in litigations by United States attorneys and attorneys of the Department of Justice. §301.6103(a)–1. (Sec. 6103, '54 Code.)

E.O. 11706, 1973–1 C.B. 592; T.D. 7266, 1973–1 C.B. 593.

130.24 Inspection; officials of possessions of U.S. Officials of possessions of the U.S. may inspect returns of estate, gift, unemployment, income, and certain excise taxes. Rules are provided for the manner, time, and place of inspection. §301.6103(a)–1. (Sec. 6103, '54 Code.)

E.O. 11102, 1963–1 C.B. 299; T.D. 6646, 1963–1 C.B. 299.

130.25 Inspection; President and authorized White House employees. Restrictions have been placed on taxpayer's returns that may be delivered to or open to inspection by the President, or the employees of the White House Office that may be authorized to receive or inspect such returns on the President's behalf, and on disclosure of information from such returns. §301.6103(a)–1. (Sec. 6103, '54 Code.)

E.O. 11805, 1974–2 C.B. 394.

130.26 Inspection; Senate Committee on Commerce. Any income, excess-profits, estate, gift, or excise tax return shall be open to inspection by the Senate Committee on Commerce or any duly authorized subcommittee thereof, in connection with its investigation of organized crime, subject to prescribed limitations. §301.6103(a)–101. (Sec. 6103, '54 Code.)

E.O. 11624, 1971–2 C.B. 408; E.O. 11720, 1973–1 C.B. 595.

130.27 Inspection; State governments. Procedures are set forth relating to (1) the inspection by State governments of certain Federal tax returns and related documents, (2) the furnishing to State governments of copies, abstract data, or transcripts of such returns and documents, (3) the increase in charges, effective February 1, 1966, for copies of returns and each certification, and (4) penalty for unlawful disclosure of Federal income tax information by State employees. Rev. Proc. 62–18 superseded. Procedures for inspection by States of returns filed under the 1939 Code are set forth in Rev. Rul. 54–349 as modified by Rev. Proc. 58–15. §§301.6103(a)–1, 301.6103(b)–1, 301.6106–1. (Sec. 601.702, S.P.R.; Secs. 6103, 6106, '54 Code.)

Rev. Proc. 66–4, 1966–1 C.B. 607; Rev. Rul. 54–349, 1954–2 C.B. 122.

130.28 Magnetic tape; windfall profit tax. Requirements and conditions are updated for the filing of annual information returns for windfall profit tax on magnetic tape. Rev. Proc. 84–81 superseded. §51.4997–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)

Rev. Proc. 86–7, 1986–6 I.R.B. 28.

130.29 Partnership items; windfall profit tax. Temporary procedures for the tax treatment of partnership items of windfall profit tax, which were implemented by Rev. Proc. 84–4, are not found in sections 150.6232(c)–1 through 150.6232(c)–5 of the Temporary Excise Tax Regulations for removal years 1983 and 1984, and sections 51.6232(c)–1 through 51.6232(c)–5 of the Excise Tax Regulations for removal years after 1984. Rev. Proc. 84–4 obsoleted. §§51.4996–1, 51.4997–1, 51.4997–2, 51.6232(c)–1, 51.6402–1, 150.6232(c)–1. (Sec. 601.601, S.P.R.; Secs. 4996, 4997, 6232, 6402, '54 Code.)

Rev. Proc. 86–25, 1986–22 I.R.B. 9.

130.30 Prepared and executed by Service; additions to tax. A return prepared and executed by the Service under section 6020(b) stops the running of the delinquency period for purposes of additions under section 6651(a)(1) for failure to file; furthermore, additions under section 6651(a)(2) for failure to pay the amount shown on the return are not applicable. §§301.6020–1, 301.6651–1. (Secs. 6020, 6651; '54 Code.)

Rev. Rul. 76–562, 1976–2 C.B. 430.

130.31 Timeliness; several taxes subject to different reporting times. Procedures are set forth to be followed where Form 720, Quarterly Federal Excise Tax Return, reports liability for several excise taxes, including the crude oil windfall profit tax, that are subject to different reporting times. §§46.6071(a)–1, 48.6071(a)–1, 301.6651–1. (Sec. 601.402, S.P.R.; Secs. 6071, 6076, 6651, '54 Code.)

Rev. Proc. 80–23, 1980–1 C.B. 657.

130.32 Timeliness; weekend or holiday. Where the due date for filing quarterly excise tax returns or for making deposits of these taxes falls on a Saturday, Sunday, or legal holiday, the returns or deposits will be considered timely if made on the next succeeding business day. §§477.3, 477.4. (Sec. 3310, '39 Code; Sec. 6331, '54 Code.)

Rev. Rul. 55–83, 1955–1 C.B. 523.

130.33 Timely filed; taxpayer in foreign country. Tax returns mailed by taxpayers in foreign countries will be accepted as timely filed if they bear an official postmark dated on or before midnight of the last date prescribed for filing, including any extensions. §301.7502–1. (Sec. 7502, '54 Code.)

Rev. Rul. 80–218, 1980–2 C.B. 386.

130.34 Transportation of persons; travel agencies. A travel agency that is an independent broker licensed by the ICC and sells tours in aircraft it charters is required to collect the transportation tax, file returns, and pay the tax to the Gov-

ernment. However, a travel agency that sells tours as the agent of an airline must collect the tax and remit it to the airline for the filing of returns and payment of the tax. Distinguished by Rev. Rul. 80-34. §§42.4291-1, 49.4261-7. (Secs. 4261, 4291; '54 Code.)

Rev. Rul. 75-296, 1975-2 C.B. 440.

130.35 Wagering; seasonal acceptance of wagers. Taxpayers who accept wagers only a few months of the year are still engaged in the business of accepting wagers all year. They may not reduce the tax imposed by section 4411 and must pay the full $500 by July 1 of each year. §§44.4401-1, 44.4411-1, 44.4901-1. (Secs. 4401, 4411, 4901; '54 Code.)

Rev. Rul. 81-258, 1981-2 C.B. 216.

Rulings

132.1 Areas in which advance rulings will not be issued. A revised list sets forth those areas of the Code under the jurisdiction of the Associate Chief Counsel (Technical) in which the Service will not issue advance rulings or determination letters. Rev. Procs. 85-22, 85-24, 85-27, 85-28, 85-34 and 85-59 superseded. (Sec. 601.201, S.P.R.)

Rev. Proc. 86-3, 1986-1 I.R.B. 26.

132.2 Interest equalization tax; transfer of ruling function. The ruling function in matters involving Interest Equalization Tax has been transferred to the Excise Tax Branch of the Miscellaneous and Special Provisions Tax Division; effective October 1, 1973.

Announcement 73-99, 1973-44 I.R.B. 24.

132.3 Issuance procedures. Revised procedures are provided for issuing rulings, determination letters, and information letters, and for entering into closing agreements on specific issues. Rev. Proc. 85-1 superseded. (Sec. 601.201, S.P.R.)

Rev. Proc. 86-1, 1986-1 I.R.B. 6.

132.4 Obsolete. A program for the review of rulings published in the Internal Revenue Bulletin prior to 1953 has been established. The primary objective of this program is to identify and publish lists of those rulings which, although not specifically revoked or superseded, are not considered determinative with respect to future transactions. §301.7805-1. (Sec. 601.201, S.P.R.; Sec. 7805, '54 Code.)

Rev. Proc. 67-6, 1967-1 C.B. 576.

132.5 Obsolete. The following Revenue Procedures and Revenue Rulings contain lists of procedures and rulings that are declared obsolete. §301.7305-1. (Sec. 7805, '54 Code.)

Rev. Proc. 74-53, 1974-2 C.B. 508.
Rev. Rul. 67-45, 1967-1 C.B. 372;
Rev. Rul. 67-199, 1967-1 C.B. 390;
Rev. Rul. 68-560, 1968-2 C.B. 601;
Rev. Rul. 69-227, 1969-1 C.B. 315;
Rev. Rul. 72-67, 1972-1 C.B. 406;
Rev. Rul. 72-622, 1972-2 C.B. 652;
Rev. Rul. 74-622, 1974-2 C.B. 405;
Rev. Rul. 74-624, 1974-2 C.B. 406;
Rev. Rul. 74-625, 1974-2 C.B. 407.
Rev. Rul. 76-315, 1976-2 C.B. 449.
Rev. Rul. 86-37, 1986-10 I.R.B. 5.

132.6 Obsolete. The following Revenue Ruling contains a list of rulings that are declared obsolete. §301.7805-1. (Sec. 7805, '54 Code.)

Rev. Rul. 78-231, 1978-1 C.B. 450.

132.7 Oral advice to taxpayers. Rev. Proc. 85-1, Section 16, is modified with respect to the practice of the Service regarding oral advice to taxpayers or their representatives. (Sec. 601.201, S.P.R.)

Rev. Proc. 85-50, 1985-40 I.R.B. 26.

132.8 Private foundations. Updated procedures are provided for issuing rulings and determination letters on private foundation status under section 509(a) and operating foundation status under section 4942(j)(3) for organizations exempt from income tax under section 501(c)(3). Rev. Proc. 73-7 superseded and Rev. Proc. 72-50 superseded in part. Supplemented by Rev. Procs. 77-21 and 80-25. Modified by Rev. Proc. 84-46. §§53.4942(b)-1, 53.4947-1. (Sec. 601.201, S.P.R.; Secs. 509, 4942, 4947, '54 Code.)

Rev. Proc. 76-34, 1976-2 C.B. 656.

132.9 Private foundations; jeopardizing investments. The Service cannot issue a ruling that use of a proposed investment procedure by a private foundation will preclude imposition of tax under the provisions of section 4944. §53.4944-1. (Sec. 4944, '54 Code.)

Rev. Rul. 74-316, 1974-2 C.B. 389.

132.10 Private foundations; procedures. Procedures are provided for applying for recognition of exemption under sections 501 and 521 and for revoking or modifying exemption rulings and determination letters. Rev. Proc. 80-25, superseded; Rev. Proc. 76-34 modified. §53.4942(b)-1. (Sec. 601.201, S.P.R.; Secs. 170, 501, 509, 521, 4942, 7428, '54 Code.)

Rev. Proc. 84-46, 1984-1 C.B. 541.

132.11 Private foundations; procedures. Procedures are provided for issuing rulings and determination, opinion, notification, and information letters and for entering into closing agreements on specific issues in employee plans and exempt organization matters. Rev. Proc. 80-24 superseded; Rev. Procs. 76-47 and 80-39 modified. Modified by Rev. Proc. 83-41. (Sec. 601.201, S.P.R.)

Rev. Proc. 83-36, 1983-1 C.B. 763.

132.12 Publication standards; revenue rulings and revenue procedures. The objectives of, and standards for, publication of revenue rulings and revenue procedures in the Internal Revenue Bulletin are revised to reflect the reorganization of the Internal Revenue Service in accordance with Treasury Department Order No. 150-95, effective March 21, 1982, under Delegation Order No. 190, the establishment of the office of the Associate Chief Counsel (International), and the responsibility of the Assistant Commissioner (Support and Services) for publishing the Internal Revenue Bulletin. Rev. Proc. 78-24 superseded. (Sec. 601.601, S.P.R.)

Rev. Proc. 86-15, 1986-11 I.R.B. 26.

132.13 Technical advice to District Directors; and Chiefs, Appeals Offices; issuance procedures. Revised procedures are provided for furnishing technical advice to District Directors and Chiefs, Appeals Offices. Taxpayer's rights, when such advice has been requested, are also set forth. Rev. Proc. 85-2 superseded. (Sec. 601.105, S.P.R.)

Rev. Proc. 86-2, 1986-1 I.R.B. 19.

Special fuels

136.1 Agricultural commodity commission; State-created. Exemption from the retailers taxes does not apply to a State-created agricultural commodity commission that operates in a manner similar to a nonprofit trade or business association and is not controlled by the State. (Sec. 4055, '54 Code.)

Rev. Rul. 71-485, 1971-2 C.B. 371.

136.2 Aircraft supplies; company aircraft engaged in foreign trade. A company using its own aircraft in noncommercial aviation to transport clothing materials sold to and finished garments purchased from its subsidiary in Puerto Rico is engaged in trade between the U.S. and one of its possessions, and the fuel used in such trade constitutes "supplies for vessels or aircraft" and is

exempt from the retailers tax. §48.4041-1. (Sec. 4041, '54 Code.)

Rev. Rul. 74-112, 1974-1 C.B. 302.

136.3 Aircraft supplies; engaged in foreign trade. The exemption from tax for civil aircraft supplies is applicable to aircraft enroute to a foreign destination making intermediate stops in the U.S.; it is not applicable to aircraft flying within the U.S. carrying passengers bound for a foreign destination. §§48.4041-9, 48.4071-1, 48.4081-1, 48.4091-1, 145.4-1. (Secs. 4041, 4071, 4081, 4091, 4221; '54 Code.)

Rev. Rul. 69-259, 1969-1 C.B. 287.

136.4 Aircraft supplies; reciprocating countries. The list of countries that allow substantially reciprocal privileges for purposes of the exemption for supplies for civil aircraft of foreign registry is updated and restated. Rev. Ruls. 73-8, 73-208, 73-400, and 74-48 superseded. Modified by Rev. Ruls. 75-190, 75-398, and 75-526. §154.1-1. (Secs. 4041, 4221; '54 Code.)

Rev. Rul. 74-346, 1974-2 C.B. 362.

136.5 Aircraft supplies; reciprocating countries. Austria, Iran, Morocco, and Romania are added to the list of countries that allow substantially reciprocal privileges for puposes of the exemption from tax on supplies for civil aircraft of foreign registry. Rev. Rul. 74-346 modified. §154.1-1. (Secs. 4041, 4221; '54 Code.)

Rev. Rul. 75-190, 1975-1 C.B. 348; Rev. Rul. 75-398, 1975-2 C.B. 434; Rev. Rul. 75-526, 1975-2 C.B. 435.

136.6 American Municipal Association. The American Municipal Association, a federation of municipalities and State associations of municipalities, comes within the scope of the exemption from tax to the same extent and in the same manner as a separate municipality would be as a political subdivision of a State or Territory of the U.S. (Sec. 4055, '54 Code.)

Rev. Rul. 60-21, 1960-1 C.B. 404.

136.7 American National Red Cross. The Secretary of the Treasury has authorized an exemption from the excise taxes imposed by chapters 31 and 32 of the Code with respect to certain articles sold for the exclusive use of the American National Red Cross. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181; '54 Code.)

Secretary's Authorization, 1979-1 C.B. 478.

136.8 Articles lost through casualty. A loss through casualty after a taxable sale has been consummated does not give rise to a claim for credit or refund of the manufacturers or retailers taxes paid. S.T. 536 superseded. Distinguished by Rev. Rul. 75-216. §§48.4041-1, 48.4061(a)-1, 48.4071-1, 48.4081-1, 48.4091-1, 48.4161-1, 48.4181-1, 48.6416(b)-1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 6416; '54 Code.)

Rev. Rul. 68-559, 1968-2 C.B. 504.

136.9 Articles purchased by parent-teachers association; donated to state school. Excise tax exemptions for state and local governments do not apply to articles that are sold to a parent-teachers association and then donated to a state school. Also, the donation of the articles does not establish a basis for a credit or refund of the tax paid on the article. Rev. Rul. 58-107 superseded. §§41.4483-1, 48.4041-11, 48.4221-5, 48.6416(b)-2. (Secs. 4041, 4221, 4253, 4483, 6416; '54 Code.)

Rev. Rul. 82-31, 1982-1 C.B. 166.

136.10 Aviation; aerial contractor providing services to farmers. An aerial applicator

company that contracts with farmers to spread fertilizer and seed on their farms is not entitled to the exemption for aviation fuel used for farming purposes; however, the farmers are entitled to the payment or a credit authorized by section 6427(a) or section 39 with respect to the tax paid on such fuel. §154.1–1. (Secs. 4041, 6427; '54 Code.)

Rev. Rul. 72–308, 1972–1 C.B. 331.

136.11 Aviation; aerial firefighting service. Sales of aviation fuel for use in aircraft providing aerial firefighting protection services are subject to the tax on special fuels, but amounts paid for such services are not subject to the tax on the transportation of persons or property by air. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 72–156, 1972–1 C.B. 331.

136.12 Aviation; aircraft diverted from original use. The purchaser of taxpaid fuel for use in noncommercial aviation is entitled to a refund of the tax paid, if the aircraft is diverted to foreign trade, on that part of the fuel used after the diversion. Neither the seller nor the purchaser incurs liability for tax for fuel purchased for use in an aircraft diverted from foreign trade to a commercial use subject to transportation taxes. The purchaser of fuel for use in an aircraft diverted from foreign trade to noncommercial aviation is liable for tax on that part of the fuel used after the diversion. Rev. Rul. 69–99 modified. §§154.1–1, 301.7805–1. (Secs. 4041, 6427, 7805; '54 Code.)

Rev. Rul. 73–212, 1973–1 C.B. 422.

136.13 Aviation; aircraft leased for commercial aviation. The owner of a leased aircraft, who agrees to pay operating costs for its use in commercial aviation, may register to purchase aviation fuel tax free when such fuel is obtained by the lessee using the owner's credit card and delivered into the aircraft's fuel supply tank, provided the owner complies with all the registration and exemption requirements of the regulations. §154.1–1. (Sec. 4041, '54 Code.)

Rev. Rul. 79–364, 1979–2 C.B. 366.

136.14 Aviation; aircraft operator; FAA status. The status of an aircraft operator as a "commercial operator" under Federal Aviation Administration regulations is not determinative in applying the aviation fuel and transportation taxes. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4281, 4282; '54 Code.)

Rev. Rul. 78–75, 1978–1 C.B. 340.

136.15 Aviation; aircraft rented to Federal agency; noncommercial aviation. Amounts paid for rental of aircraft by a Federal agency operating the aircraft in noncommercial aviation are not subject to tax on transportation of persons by air; the retailers tax applies to aviation fuel sold for aircraft use or used in operating the aircraft. §49.4261–1. (Secs. 4041, 4261; '54 Code.)

Rev. Rul. 72–394, 1972–2 C.B. 576.

136.16 Aviation; Federally chartered organizations. Certain organizations created by Congressional legislation but having separate status from the primary departments of the Federal Government are subject to the taxes on air transportation, aviation fuel, and use of airport facilities imposed by the Airport and Airway Revenue Act of 1970. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–11, 1972–1 C.B. 732.

136.17 Aviation; foreign governments; international organizations. The taxes imposed by the Airport and Airway Revenue Act of 1970, Pub.L. 91–258, are applicable to the transportation services involving foreign diplomats, consular and other officers, and agencies or commissions of foreign governments. The taxes also apply to employees of international organizations, even though such employees are otherwise exempt from certain Federal excise taxes by virtue of statutory or treaty provisions. Amplified and modified by Rev. Rul. 78–155. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–10, 1972–1 C.B. 721.

136.18 Aviation; helicopter rental service. Hourly and flat rates, which include charges for layover time and movement of aircraft in a deadhead service as well as for actual flight time, charged by helicopters having maximum certificated takeoff weights in excess of 6,000 pounds to a company for the transportation of employees to and from their job sites are subject to the tax imposed by section 4261. Fuel in such flights by helicopters having maximum certificated takeoff weights of 6,000 pounds or less is subject to tax under section 4041(c). Rev. Rul. 61–140 superseded. §154.1–1. (Secs. 4041, 4261, 4281; '54 Code.)

Rev. Rul. 76–556, 1976–2 C.B. 354.

136.19 Aviation; helicopter under contract to Federal agency. A contractor providing and controlling the pilots, maintenance, and fuel for helicopters provided to a Federal agency for its administrative activities and for forest fire detection, reconnaisance, and suppression is furnishing transportation services taxable under section 4261 or 4271 when transporting agency personnel or property. However, the tax imposed on aviation fuel applies to helicopter use for the agency with only the contractor's employees aboard, such as flights to spot fires or drop fire retardant chemicals. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 76–477, 1976–2 C.B. 329.

136.20 Aviation; new aircraft ferried to foreign-based customer. Aviation fuel, sold for use or used as a fuel in a new aircraft being ferried from the manufacturer in the U.S. to its customer located in a foreign country, is not exempt from the retailers excise tax. §154.1–1. (Secs. 4041, 4056; '54 Code.)

Rev. Rul. 72–38, 1972–1 C.B. 330.

136.21 Aviation; pilot training. Fuel sold to a commercial aircraft company and used in training its own pilots is not subject to the tax on special fuels; the tax does apply where the training is provided for pilots not employed by the company. §154.1–1. (Sec. 4041, '54 Code.)

Rev. Rul. 73–121, 1973–1 C.B. 421.

136.22 Aviation; preflight and flight testing; "first tank fill-up". The taxability is explained for jet fuel used in preflight testing, flight testing, and "first tank fill-ups" by a jet aircraft manufacturer that also repairs used aircraft and whose customers include the armed forces of the U.S. and foreign countries, noncommercial operators, and commercial airlines. Rev. Rul. 66–349 superseded. §154.1–1. (Secs. 4041, 6427; '54 Code.)

Rev. Rul. 76–58, 1976–1 C.B. 328.

136.23 Aviation; prepayment of tax. A retailer of aircraft fuel cannot prepay the tax to his distributors on fuel that will be resold to owners, lessees, or other operators of aircraft used in noncommercial aviation. §154.1–1. (Sec. 4041, '54 Code.)

Rev. Rul. 70–603, 1970–2 C.B. 258.

136.24 Blended gasoline and fuel oil; tractors. A special tractor fuel produced by blending "housebrand" gasoline and No. 1 fuel oil is a special motor fuel subject to tax. The tax does not apply to the sale of the fuel for use, or to the use of the fuel, on a farm for farming purposes. (Sec. 4041, '54 Code.)

Rev. Rul. 58–398, 1958–2 C.B. 754.

136.25 Branch libraries. The exemptions relating to transactions with States or political subdivisions thereof apply to branch libraries which are operating and being maintained pursuant to State law, are performing a municipal or State function, and are being supported primarily by municipal funds. (Sec. 4055, '54 Code.)

Rev. Rul. 65–50, 1965–1 C.B. 455.

136.26 Bulk sales; racing cars and boats. A vendor who sells special motor fuels in bulk to owners of various types of racing cars and racing boats is not liable for the special motor fuel tax where the purchasers did not furnish written statements as to the intended use of the fuel. Rather, the purchasers are liable for the tax on their use of the fuels in their cars and boats. §48.4041–4. (Sec. 4041, '54 Code.)

Rev. Rul. 69–203, 1969–1 C.B. 274.

136.27 Buses; qualified; shuttle service. Buses that are used only in a shuttle service to transport customers of a parking lot between the parking lot and an airport terminal located several miles away, with no stops in between, are not qualified buses with the meaning of section 4221(d)(7). §§48.4041–1, 48.4071–1, 48.4081–1, 48.4091–1. (Secs. 4041, 4071, 4081, 4091, 4221, 6416, 6421, 6424, 6427; '54 Code.)

Rev. Rul. 79–422, 1979–2 C.B. 379.

136.28 Church foundation on university campus. Where the educational activities of a church foundation located on the campus of a university meet the prescribed requirements concerning faculty, curriculum, and student body, such activities come within the scope of the term nonprofit educational organization for purpose of the exemption from tax. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–287, 1964–2 C.B. 403.

136.29 Church Sunday school or Bible school. The exemption from tax provided nonprofit educational organizations is applicable to sales of otherwise taxable articles to a church for use exclusively in operating a Sunday school or similar type of school, and to a Bible association for use exclusively in conducting Bible courses, including correspondence courses, which meet the statutory requirements of faculty, curriculum, and enrolled student body so as to constitute a school activity of a religious organization. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–276, 1964–2 C.B. 399.

136.30 City; resale to transit company. Sales of diesel fuel and tires to a city, for use by a transit company in performance of an agreement to operate a transit system for the city, are not exempt from tax. Distinguished by Rev. Rul. 71–127. (Secs. 4055, 4221; '54 Code.)

Rev. Rul. 69–319, 1969–1 C.B. 275.

136.31 City-owned transit systems; operated by transit companies. Sales of diesel fuel, motor vehicles, automotive parts or accessories, tires, gasoline, and lubricating oil to a city, for use by two transit companies in performance of agreements whereby each company will operate a different transit system for the city are sales for the exclusive use of a State or local government and are exempt from the retailers taxes. (Sec. 4055, '54 Code.)

Rev. Rul. 71–127, 1971–1 C.B. 363.

136.32 City subsidized transit company. A city underwrites a transit company's loss through a subsidy agreement and purchases and holds title to all new equipment and facilities for the company's use. The company pays all operating expenses subject to the city's approval and is responsible for day-to-day operation of the system, over which

the city has general supervisory authority. Sales of diesel fuel, gasoline, lubricating oil, and tires by the manufacturers for use in operation of the system are sales for the exclusive use of a state or local government within the meaning of sections 4041(g)(2) and 4221(a)(4). §§48.4041–11, 48.4221–5. (Secs. 4041, 4221; '54 Code.)

Rev. Rul 79–306, 1979–2 C.B. 361.

136.33 Civil Air Patrol; education program. The aviation education program of the Civil Air Patrol qualifies as a "nonprofit educational organization" for purposes of the exemption from retailers tax. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 70–324, 1970–1 C.B. 215.

136.34 Community action organization; state or local government exemption. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit community action organization conducting antipoverty programs with grants from the Federal Government. Rev. Rul. 68–274 revoked. §§41.4483–1, 48.4041–11, 48.4221–5, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 82–30, 1982–1 C.B. 165.

136.35 Community Center. An exempt community center corporation that offers classes as an interrelated part of the center's primary function of social, cultural, and recreational programs, rather than as part of a planned curriculum, does not qualify for the exemptions for nonprofit educational organizations provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Rev. Rul. 62–23 superseded. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 79–167, 1979–1 C.B. 335.

136.36 Commuter bus services. A bus company, operating under a certificate issued by a state public utilities commission, that provides bus service to employees of commercial and industrial establishments and the general public over regularly scheduled routes between their residences and those establishments and that receives more than 60 percent of its fare revenue from weekly commutation tickets qualifies for the fuel allowance provided by section 6427(b). Rev. Rul. 67–92 distinguished. §§48.4041–1, 48.6421(b)–1. (Secs. 4041, 6421, 6427; '54 Code.)

Rev. Rul. 77–241, 1977–2 C.B. 478.

136.37 Comprehensive health planning organization. A nonprofit organization providing area-wide comprehensive health planning for a number of towns with grants received from the Federal government and contributions from local communities in its health service area, controlled by an advisory council elected from the organization's general membership and a board of directors elected by the advisory council, does not qualify for the "State and local government exemption" from manufacturers, retailers, or communications taxes. §42.4292–1. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 74–253, 1974–1 C.B. 316.

136.38 Compressed natural gas. Compressed natural gas sold for use, or used, as a fuel in motor vehicles is not taxable as special motor fuel or gasoline since it is gaseous rather than liquid in form and it is not commonly known or sold as gasoline. §§48.4041–1, 48.4081–1. (Secs. 4041, 4081; '54 Code.)

Rev. Rul. 72–213, 1972–1 C.B. 328.

136.39 Connecticut River Valley Flood Control Commission. The Connecticut River Valley Flood Control Commission is an instrumentality of the States of Connecticut, Massachusetts, New Hampshire, and Vermont for purposes of the exemption from retailers, manufacturers, and communications taxes. Rev. Rul. 58–61 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271; '54 Code.)

Rev. Rul. 75–486, 1975–2 C.B. 441.

136.40 Delivery in portable containers. The purchaser of liquefied petroleum gas is liable for the retailers excise tax on special motor fuels on his use of the liquid for the propulsion of his fork lift trucks where the fuel was delivered by the vendor in general purpose portable containers which are attached, as needed, to the fork lift trucks in such a manner that the contents can be used as fuel for the propulsion of the trucks. §48.4041–1. (Sec. 4041, '54 Code.)

Rev. Rul. 65–301, 1965–2 C.B. 415.

136.41 Diesel; liability for tax under coded meter system. Three situations illustrate the consequences of the tax imposed by section 4041(a) and determine the liability of the distributor or producer on certain sales and uses of diesel fuel where the distributor sells the fuel at an unattended, self service, remote location through a system in which purchaser uses a coded key to obtain the fuel through meters designated as "taxable", and "nontaxable", and the purchaser either signs a statement of taxable use or does not provide a written statement. §48.4041–4. (Sec. 4041, '54 Code.)

Rev. Rul. 79–96, 1979–1 C.B. 334.

136.42 Diesel; logging vehicles. The retailers tax does not apply to diesel fuel sold for use or used as fuel in certain logging vehicles which are not generally used on the highway but, by certain modifications, may qualify for a special permit for emergency highway use. (Sec. 4041, '54 Code.)

Rev. Rul. 59–33, 1959–1 C.B. 299.

136.43 Diesel; seller's liability; written statement. A supplier of diesel or special motor fuel is liable for the tax on his sales of the fuel regardless of whether he accepts or acknowledges a written statement tendered by the purchaser at the proper time indicating that all the fuel delivered by the supplier into the purchaser's storage tank is to be put to a taxable use. §48.4041–4. (Sec. 4041, '54 Code.)

Rev. Rul. 74–261, 1974–1 C.B. 303.

136.44 Diesel; weed killer. The retailers tax on special fuels does not apply to retail sales of diesel fuel which is delivered into a container other than the fuel supply tank of a diesel powered highway vehicle, where the customer states that the fuel is for use as a weed killer. (Sec. 4041, '54 Code.)

Rev. Rul. 58–169, 1958–1 C.B. 386.

136.45 Diesel or special fuels; notification by bulk purchaser. A bulk purchaser of diesel fuel or special motor fuels, other than aviation fuels, may notify a vendor in writing once every twelve calender quarters (rather than every four calendar quarters as previously allowed) that all of the fuel to be delivered to a designated storage facility is for use exclusively for taxable purposes. Rev. Proc. 73–20 superseded. §48.4041–4. (Sec. 601.402, S.P.R.; Sec. 4041, '54 Code.)

Rev. Proc. 79–49, 1979–2 C.B. 531.

136.46 Diesel-powered motor vehicles; highway use. Applicability of the tax imposed on diesel fuel sold for use or used in (1) logging vehicles equipped with overwidth bunks that are removed from time to time thereby changing the status of the vehicles to highway-type carriers; (2) vehicles that are registered because they meet the size and weight limitations of the State but are not generally used on the highway due to low speed or low payload; and (3) vehicles designed to transport property both on and off the highway at normal speeds but because of their width and weight are required, by most States, to obtain special permits for use on highways. §48.4041–7. (Sec. 4041, '54 Code.)

Rev. Rul. 72–9, 1972–1 C.B. 718.

136.47 Economic Opportunity Program. A community organization functioning under Federal grants and non-Federal contributions for the purpose of conducting the Community Action portion of the Economic Opportunity Program comes within the scope of the exemptions relating to States and political subdivisions thereof. (Sec. 4055, '54 Code.)

Rev. Rul. 68–274, 1968–1 C.B. 449.

136.48 Economic Opportunity Program. The exemption from retailers tax does not apply to a local nonprofit corporation organized to carry out community action programs under Title II of the Economic Opportunity Act of 1964 by assisting in the establishing, preserving, and strengthening of small business concerns and improving managerial skills in such enterprises. (Sec. 4055, '54 Code.)

Rev. Rul. 70–214, 1970–1 C.B. 230.

136.49 Educational associations; noneducational activities. The exemption from tax does not apply to an organization which does not meet the requirements of section 503(b)(2) of maintaining a regular faculty and curriculum and having a regularly enrolled body of pupils or students even though such an organization accomplishes its exempt educational purposes by holding conferences, discussions and seminars to which prominent men and women from all fields of endeavor are invited to attend and participate. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–128, 1964–1 (Part 1) C.B. 191.

136.50 Educational television association. An educational television association that provides instructional classroom programming to schools and also provides programs to the general television viewing public does not come within the scope of the exemptions for nonprofit educational organizations. (Sec. 4057, '54 Code.)

Rev. Rul. 68–342, 1968–1 C.B. 484.

136.51 80–octane gasoline blended with outboard motor oil. A ready-mixed two-cycle engine fuel which is produced by blending 80–octane gasoline with outboard motor oil is gasoline subject to the manufacturers tax rather than a special motor fuel subject to the retailers tax. §48.4082–1. (Secs. 4041, 4082; '54 Code.)

Rev. Rul. 60–316, 1960–2 C.B. 310.

136.52 Ethanol produced as by-product of manufacture of ethylcellulose. Ethanol produced as a by-product of the manufacture of ethylcellulose derived from ethane does not qualify as alcohol for purposes of the alcohol fuels credit under section 40, or for purposes of the exemptions from the excise taxes on gasoline and special fuels under sections 4081 and 4041. §§48.4041–14, 48.4081–2. (Secs. 40, 4041, 4081; '54 Code.)

Rev. Rul. 85–18, 1985–1 C.B. 15.

136.53 Exempt organization; guided tours; incidental instruction. An exempt organization whose primary function is conducting guided tours, during which the participants are instructed in the skills and crafts of the area in which they are touring, does not qualify as a nonprofit educational organization for purposes of the exemption from the communications, manufacturers, and retailers taxes. §148.1–4. (Secs. 170, 4057, 4221, 4294; '54 Code.)

Rev. Rul. 76–237, 1976–1 C.B. 331.

136.54 Exemption; children's day-care center programs. The exemptions from tax provided under sections 4041, 4221, and 4253 do not apply to sales of taxable liquids, articles, or com-

munication services to a nonprofit children's day-care center for use in the center's Family Day Care Program that provides care for children in homes of a staff of trained child-care personnel and operates according to the needs of the family being served. However, the exemptions do apply to the center's Group Day Care and School Age Programs that normally maintain a regular faculty and curriculum and have a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–446, 1978–2 C.B. 257.

136.55 Exemption; International Bank for Reconstruction and Development. By virtue of the immunity provisions contained in the agreements establishing the International Bank for Reconstruction and Development and certain other international organizations, the retailers and manufacturers tax does not apply to sales of otherwise taxable articles. Manufacturers and retailers who make exempt sales to these organizations must obtain an exemption certificate, and where sales to an organization are regularly or frequently made, a certificate covering all orders for a specified period not to exceed 12 calendar quarters will be acceptable. §§48.4041–1, 48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 139.4121–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4121, 4161, 4181; '54 Code.)

Rev. Rul. 62–55, 1962–1 C.B. 188; Rev. Rul. 80–160, 1980–1 C.B. 230.

136.56 Exemption certificates; acceptable form. For purposes of the various manufacturers and retailers taxes, any form of exemption certificate that includes all the information required by the regulations is acceptable. §§48.4041–8, 48.4041–9, 48.4073–3, 48.4083–1, 48.4093–1, 142.1–1, 145.4–1, 148.1–4, 154.1–1. (Secs. 4041, 4055, 4056, 4057, 4061, 4063, 4073, 4083, 4093, 4221; '54 Code.)

Rev. Rul. 74–472, 1974–2 C.B. 362.

136.57 Exemption certificates; period covered. The period that may be covered by exemption certificates or written notifications covering sales regularly or frequently made to purchasers for certain uses that are exempt from the special fuels or manufacturers taxes is extended to 12 calendar quarters. Rev. Proc. 66–52 modified. §§154.1–1, 48.4041–9, 48.4073–3, 48.4083–1, 48.4091–6, 48.4093–1. (Sec. 601.402, S.P.R.; Secs. 4041, 4073, 4083, 4091, 4093, '54 Code.)

Rev. Proc. 79–54, 1979–2 C.B. 538.

136.58 Exemption certificates; time for filing. Where sales are regularly or frequently made by the manufacturer to a purchaser for any exempt use for which the applicable regulations prescribe an exemption certificate, a certificate covering all orders for a specified period not to exceed four calendar quarters will be acceptable. (Secs. 4055, 4056, 4221; '54 Code.)

Rev. Proc. 64–37, 1964–2 C.B. 964.

136.59 Federal credit unions. The exemption from taxes provided Federal credit unions under the Federal Credit Union Act is applicable to the tax on amounts paid for communication services. However, the exemption does not apply to (1) retailers taxes on diesel fuel and special motor fuel, (2) the manufacturers taxes imposed under Chapter 32 of the Code, and (3) the taxes imposed on aviation fuel, transportation of persons and property, and the use of civil aircraft. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 73–431, 1973–2 C.B. 364.

136.60 Field study trip organization. An exempt organization maintaining a regular staff of paid instructors who conduct field study courses related to sociological and physical sciences for a regularly enrolled body of college and secondary school students supplementing their formal classroom studies is a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 75–215, 1975–1 C.B. 335.

136.61 Foreign governments. Ambassadors, ministers, other duly accredited diplomatic representatives of foreign governments, and certain members of their households, attaches, secretaries, clerks, and officers of missions to the United Nations and the Organization of American States serving in a representative capacity and their family members living with them, provided they are not U.S. citizens or permanent residents of the U.S. in immigrant status and who are nationals of the country where employed, are exempt from Federal retail excise tax on special fuels except for tax on sales of aviation fuels. Rev. Rul. 296 superseded. Amplified by Rev. Rul. 80–89. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54 Code.)

Rev. Rul. 73–198, 1973–1 C.B. 425.

136.62 Foreign governments; consular officers of France. Sales of taxable articles to consular officers of the government of France are not exempt from tax. §48.4041–1. (Sec. 4041, '54 Code.)

Rev. Rul. 68–352, 1968–2 C.B. 487.

136.63 Foreign governments; diplomats; British Commonwealth of Nations. A national of one of the member nations of the British Commonwealth of Nations employed by the diplomatic mission of another member nation is considered to be a national of the employing country for purposes of the exemption from excise taxes extended to diplomatic representatives of foreign governments. Rev. Rul. 59–61 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–389, 1975–2 C.B. 418.

136.64 Foreign governments; diplomats; statement required. To substantiate the right to exemption from the retailers taxes with respect to sales of taxable articles to diplomatic representatives of foreign governments, retailers must obtain a statement signed by the diplomatic representative. Rev. Rul. 296 amplified. §§48.4011–1, 48.4021–1, 48.4031–1. (Secs. 4011, 4021, 4031, 4041; '54 Code.)

Rev. Rul. 65–100, 1965–1 C.B. 452.

136.65 Foreign governments; nonmember observers to United Nations. The exemption from certain Federal excise taxes extended to officers, and their families, of missions serving in a representative capacity to the United Nations does not apply to permanent observers sent to the United Nations by nonmember countries. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–203, 1975–1 C.B. 170.

136.66 Foreign governments; United Nations Secretariat. The exemptions from the federal excise taxes referred to in Rev. Rul. 73–198 apply to the Secretary-General of the United Nations, Under Secretaries-General, Assistant Secretaries-General of the United Nations, and officials of equivalent rank who possess diplomatic privileges and immunities. However, the exemptions do not apply to members of the United Nations Secretariat. Rev. Rul. 73–198 amplified. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 80–89, 1980–1 C.B. 238.

136.67 Foundation operated for benefit of State college. Sales of articles, otherwise subject to the retailers tax, to a foundation operated on the campus of, and for the exclusive benefit of, a State college are considered to be sales of articles for the exclusive use of a State, and come within the scope of the exemptions, provided by the Code. (Sec. 4055, '54 Code.)

Rev. Rul. 63–189, 1963–2 C.B. 537.

136.68 Gasoline and special fuels; noncommercial aviation; helicopters. The taxes imposed by sections 4041, 4261, 4271, and 4491 apply to all types of aircraft, including helicopters, provided all other conditions for liability are present irrespective of whether they may or may not use public or commercial airports in taking off and landing, or the airways when operating. §§154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 71–126, 1971–1 C.B. 363.

136.69 General board of church. The tax exemptions relating to nonprofit educational organizations apply to the general board of a church denomination for the exclusive use of the schools, colleges, and seminaries of the denomination, even though the board itself does not meet the necessary requirements to come within the specific definition of the term nonprofit educational organization. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 64–286, 1964–2 C.B. 401.

136.70 Girl Scouts. The Girl Scouts do not come within the scope of the exemptions from tax provided for nonprofit educational organizations. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 68–569, 1968–2 C.B. 489.

136.71 Handicapped children; training or residence. A nonprofit organization established for the training, educating, and rehabilitating of mentally handicapped children and which meets certain prescribed requirements comes within the scope of the term nonprofit educational organization for the purposes of the exemption from the retailers tax. However, another nonprofit organization which is operated primarily as a residential facility for handicapped children does not come within the scope of the term nonprofit educational organization. (Sec. 4057, '54 Code.)

Rev. Rul. 62–6, 1962–1 C.B. 198.

136.72 Housing authority; State created. A housing authority created by State statute to clear, replan and reconstruct slum areas to provide safe and sanitary dwelling accommodations for persons of low income, and given all the necessary or appropriate sovereign powers to carry out the public purposes for which it was created, is a political subdivision of a State and is exempt from the manufacturers, retailers, and communications taxes. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 74–511, 1974–2 C.B. 344.

136.73 Humane societies. A local humane society which, under state law, is authorized to appoint agents with law enforcement powers and is under contract with the county to provide animal shelter and quarantine kennels, qualifies for

state and local government exemptions. Rev. Rul. 57–170 modified and superseded. §§48.4041–11, 48–4221–5. (Secs. 4041, 4221, 4253, 4483, '54 Code.)

Rev. Rul. 84–7, 1984–1 C.B. 205.

136.74 Improvisational theater and workshops. A nonprofit organization operating an improvisational repertory theater and workshops in the study and production of improvisational theater does not qualify as a nonprofit educational organization exempt from tax; however, the organization's workshops, which meet the requirements relating to faculty, curriculum, and enrolled student body, qualify as a school operated as an activity of an exempt organization and are exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 77–211, 1977–1 C.B. 312.

136.75 Independent contractor; public construction contract. Sales of diesel fuel to an independent contractor for use in connection with the performance of a public construction contract with a State do not come within the exemption provided for States or local governments. §48.4041–1. (Secs. 4041, 4055; '54 Code.)

Rev. Rul. 70–349, 1970–2 C.B. 262.

136.76 Installment sales; Louisiana chattel mortgage arrangement. Installment sales made under a contract peculiar to Louisiana State law in which the purchaser takes title immediately to the goods and the seller takes back a chattel mortgage to secure payment constitute sales under a chattel mortgage arrangement for purposes of the retailers tax. (Sec. 4053, '54 Code.)

Rev. Rul. 59–10, 1959–1 C.B. 302.

136.77 International organizations; European Space Research Organization. The European Space Research Organization is redesignated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act. E.Os. 11318, 11351 superseded.

E.O. 11760, 1974–1 C.B. 411.

136.78 International organizations; International Maritime Satellite Organization. The International Maritime Organization is designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 12238, 1980–2 C.B. 759.

136.79 International organizations; Organization of African Unity. The Organization of African Unity (OAU) has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 11767, 1974–1 C.B. 411.

136.80 International organizations; Southeast Asia Treaty Organization and the International Coffee Study Group. The Southeast Asia Treaty Organization and the International Coffee Study Group, no longer in existence, have been removed from the list of international organizations afforded certain privileges and immunities under the International Organizations Immunities Act.

E.O. 12033, 1978–1 C.B. 520.

136.81 International organizations; World Intellectual Property Organization. The World Intellectual Property Organization has been designated as a public international organization entitled to the privileges, exemptions, and immunities provided by the International Organizations Immunities Act.

E.O. 11866, 1975–2 C.B. 542.

136.82 "Involvement drama" or "participation theater" organization. A nonprofit organization engaged solely in an activity known as "involvement drama" or "participation theater" that is somewhat educational in nature, but that does not meet the requirements relating to faculty, curriculum, and enrolled student body, does not qualify as a nonprofit educational organization for purposes of the exemption from the retailers taxes. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 74–46, 1974–1 C.B. 304.

136.83 Liquefied petroleum gas; industrial and farm tractors. Liquefied petroleum gas sold for use or used as a fuel in industrial tractors designed to transport loads between locations is subject to the tax imposed by section 4041(b). However, the tax does not apply to liquefied petroleum gas sold for use or used as fuel in farm tractors designed to pull and operate tilling, cultivating, and harvesting machinery. §48.4041–7. (Sec. 4041, '54 Code.)

Rev. Rul. 77–328, 1977–2 C.B. 364.

136.84 Liquified propane gas; volume-weight conversion factor. Where liquified propane gas is sold by weight, 4.25 pounds is regarded as the equivalent of a gallon for purposes of computing the retailers tax on special motor fuels. §48.4041–1. (Sec. 4041, '54 Code.)

Rev. Rul. 71–464, 1971–2 C.B. 357.

136.85 Local transit system; private contract or limousine services. Revenue derived from a private contract bus service which, although scheduled, does not serve the general public is not includible as "passenger fare revenue" for purposes of the credit or refund of tax paid on gasoline and special fuels used by local transit systems. Revenue derived from a public limousine service, a "scheduled common carrier public land transportation service," is includible as "passenger fare revenue," even though such revenue does not qualify as "commuter fare revenue." Further, the operation of this service as a separate department of the transportation company does not entitle the company to exclude revenue derived from the service from its computation of the passenger fare revenue. Distinguished by Rev. Rul. 77–241. §§48.6416(b)–2, 48.6421(b)–1. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 67–92, 1967–1 C.B. 361.

136.86 Metropolitan Recreation District. Certain metropolitan recreation districts created under Colorado law are political subdivisions of the State for purposes of exemption from the retailers, manufacturers, and communications taxes. Rev. Rul. 58–59 superseded. §154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)

Rev. Rul. 75–452, 1975–2 C.B. 434.

136.87 Military aircraft; preacceptance test flights. Jet fuel used by the manufacturer in military aircraft during the preacceptance test flights is subject to the retailers tax. §§48.4041–9, 145.4–1, 154.1–1. (Secs. 4041, 4221; 54 Code.)

Rev. Rul. 72–217, 1972–1 C.B. 341.

136.88 Military truck; use on and off highway. A truck-tractor and low-bed semitrailer that are used to transport military equipment on and off the highway and that are oversize and require special permits and/or escort vehicles for use on most state highways are highway vehicles subject to taxes imposed by sections 4041, 4061(a)(1) and 4481. §§41.4482(a)–1, 48.4041–7, 48.4061(a)–1. (Secs. 4041, 4061, 4482; '54 Code.)

Rev. Rul. 79–296, 1979–2 C.B. 370.

136.89 Museum offering degree program. A nonprofit organization established to operate a museum which, as part of its program, offers accredited seminar and degree programs with a regular faculty and curriculum to qualified students of a local university and provides a lecture series open to students and the general public is not a nonprofit educational organization exempt from retailers, manufacturers, and communications excise taxes; however, the seminar and degree programs are educational activities that qualify as a school within the meaning of the term "nonprofit educational organization" and the exemptions from tax apply to sales of articles or services to the organization for the exclusive use in these programs. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 76–167, 1976–1 C.B. 329.

136.90 National Guard. Sales of articles to a State for use by the National Guard are sales for the exclusive use of a State and are exempt from the retailers tax. S.T. 795 superseded. Amplified by Rev. Rul. 70–11. §48.4041–1. (Secs. 4041, 4055; '54 Code.)

Rev. Rul. 68–671, 1968–2 C.B. 488.

136.91 National Guard. Sales of articles to a State for use by the National Guard are sales for the exclusive use of the State and are exempt from the retailers and manufacturers taxes even though the articles are paid for from Federal funds. Rev. Rul. 68–671 amplified. §§48.4041–1, 48.4061(a)–1, 48.4061(b)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1. (Secs. 4041, 4055, 4061, 4071, 4081, 4091, 4161, 4181, 4221; '54 Code.)

Rev. Rul. 70–11, 1970–1 C.B. 229.

136.92 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

136.93 Natural childbirth educational organization. An organization established to educate persons in a particular method of natural childbirth that as its primary activity operates a school offering two courses to educate prospective parents and train medical professionals, and that meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–543, 1973–2 C.B. 343.

136.94 Noncommercial aviation; affiliated group's aircraft. For purposes of the exemption provided by section 4282(a), the determination of whether the aircraft of an affiliated group is available for hire by persons not members of the group may not be made on a flight by flight basis; if the exemption does not apply, the determination of whether the aviation fuel taxes or the air transportation taxes apply will be made on a flight by flight basis. Rev. Rul. 72–360 amplified. Amplified by Rev. Rul. 79–29. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4282; '54 Code.)

Rev. Rul. 77–405, 1977–2 C.B. 381.

136.95 Noncommercial aviation; affiliated group's aircraft. An affiliated group's aircraft that has ceased to be made available for hire to persons outside the affiliated group is eligible for

the transportation tax exemption provided by section 4282(a). Rev. Rul. 77–405 amplified. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4282; '54 Code.)

Rev. Rul. 79–29, 1979–1 C.B. 358.

136.96 Noncommercial aviation; exemptions. The user taxes on air transportation of persons or property and use of civil aircraft imposed by the Airport and Airway Revenue Act of 1970 apply to all users. The user taxes on fuel for noncommercial aviation and aircraft tires and tubes do not apply to users who come within the scope of certain exemptions provided by sections 4041 and 4221. Rev. Ruls. 72–10 and 73–431 amplified and modified, Rev. Rul. 72–11 amplified, and Rev. Rul. 73–198 modified. §§48.4071–1, 49.4261–1, 145.4–1, 148.1–3, 148.1–4, 154.1–1, 154.2–1, 154.3–1, (Secs. 4041, 4071, 4221, 4222, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 78–155, 1978–1 C.B. 362.

136.97 Noncommercial aviation; limited commercial flights. An aircraft operator whose flights are primarily in noncommercial aviation with a limited number of commercial passenger flights is liable for either the aviation fuel tax or the transportation of persons tax on a flight-by-flight basis. Amplified by Rev. Rul. 77–405. §§49.4261–1, 154.1–1. (Secs. 4041, 4261; '54 Code.)

Rev. Rul. 72–360, 1972–2 C.B. 542.

136.98 Nonprofit visiting nurse association. An independent nonprofit visiting nurse association that provides nursing services to home-care patients does not come within the scope of the exemptions provided with respect to States and political subdivisions. (Sec. 4055, '54 Code.)

Rev. Rul. 69–438, 1969–2 C.B. 213.

136.99 North Carolina electric and telephone membership corporations. Electric and telephone membership corporations established under the General Statutes of North Carolina do not qualify for the excise tax exemptions provided for state and local governments. Rev. Rul. 57–193 revoked. §§48.4041–11, 48.4221–5, 41.4483–1, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 83–131, 1983–2 C.B. 184.

136.100 Oswego Port Authority. The Port of Oswego Authority is a political subdivision of a State to which the excise tax exemption provided by section 4041(g)(2) applies. Rev. Rul. 56–410 superseded. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 77–143, 1977–1 C.B. 340.

136.101 Overpayments; readjustments of selling price. Where the selling price of any article subject to the retailers or manufacturers taxes is readjusted by reason of a cash discount, the proportionate part of the tax paid which is applicable to the discount represents an overpayment to be refunded or credited to the taxpayer without interest. The discount may not be considered as applying only to the tax-excluded sale price of an article even though the computation of the amount of the discount is based upon such tax-excluded sale price. (Sec. 6416, '54 Code.)

Rev. Rul. 59–216, 1959–1 C.B. 643.

136.102 Parochial schools; administrative office for state-wide system. An administrative office which performs the executive duties connected with parochial schools, each of which is a nonprofit educational organization, comes within the term nonprofit educational organization for the purposes of the exemption from tax. §148.1–4. (Sec. 4057, '54 Code.)

Rev. Rul. 63–208, 1963–2 C.B. 468.

136.103 Preschool children's day-care center. A preschool children's day-care center operated as an activity of a community development corporation exempt from Federal income tax as an organization described in section 501(c)(3) and meeting the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a nonprofit educational organization for purposes of the exemption from tax. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–430, 1973–2 C.B. 362.

136.104 Railroad freight car; used as semitrailer on highway. A manufacturer's sale of a vehicle that can operate both as a railroad freight car and highway semitrailer is subject to tax imposed by Section 4061. §§41.4482(a)–1, 48.4041–7, 48.4061(a)–1. (Secs. 4041, 4061, 4482; '54 Code.)

Rev. Rul. 81–252, 1981–2 C.B. 209.

136.105 Redevelopment agency. A redevelopment agency, an instrumentality of a political subdivision of a State, is entitled to exemption from tax, even though its funds are furnished by the Federal Government. §§316.24, 320.20. (Secs. 2406, 3442, '39 Code; Secs. 4161, 4221, '54 Code.)

Rev. Rul. 56–4, 1956–1 C.B. 687.

136.106 Refunds and credits; collection cost on accounts. A charge by a collection agency for collecting delinquent accounts is not a discount, rebate, or allowance so as to be the basis for a credit or refund of the retailers tax. (Sec. 6416, '54 Code.)

Rev. Rul. 56–412, 1956–2 C.B. 951.

136.107 Refunds and credits; repossessed articles. Where a retailer sells a diamond ring on credit and pays the applicable retailers tax, but subsequently repossesses the ring because of the purchaser's failure to make any payment, the retailer is entitled to a credit or refund of the tax paid on the sale, provided he files a timely claim for credit or refund. (Sec. 6416, '54 Code.)

Rev. Rul. 62–91, 1962–1 C.B. 304.

136.108 Refunds and credits; vessels employed in the fisheries. Operators of commercial fishing boats who purchase tax-paid fuels and lubricating oil for exclusive use in commercial fishing prior to January 1, 1979 may claim a credit or refund of all or a portion of such tax. As an alternative, the retail dealer and producer may claim a credit or refund of the tax paid by them provided they reimburse the operator for the amount of the tax or obtain the written consents of the operator to their filing the claim. For gasoline and lubricating oil used after December 31, 1978, no credit or refund may be claimed by the operator. Modified by Rev. Rul. 81–65. §§48.4041–1, 48.4081–1, 48.4091–1, 48.6416(b)–2, 48.6421(a)–1. (Secs. 39, 4041, 4081, 4091, 6416, 6421, 6424, 427; '54 Code.)

Rev. Rul. 79–48, 1979–1 C.B. 434.

136.109 Refunds and credits; vessels employed in the fisheries. Operators of commercial fishing vessels who purchased tax-paid gasoline and lubricating oil for use in their vessels after 1978 may obtain the direct payments provided by sections 6421 and 6424. Rev. Rul. 79–48 modified. §§48.4081–1, 48.4091–1, 48.6421(a)–1. (Secs. 39, 4081, 4091, 6421, 6424; '54 Code.)

Rev. Rul. 81–65, 1981–1 C.B. 583.

136.110 Religious training; short-term classes. A "directors school" conducted twice a year for program directors of an exempt religious organization established to formulate Christian education of the youth does not meet the prescribed requirements to come within the term nonprofit educational organization since it does not normally maintain a regular faculty and curriculum and does not normally have a regularly enrolled body of pupils in attendance at the place where the educational activities are carried on for purposes of the exemption from tax. (Sec. 4057, '54 Code.)

Rev. Rul. 64–293, 1964–2 C.B. 404.

136.111 Residential treatment center; school program. A residential treatment center for emotionally disturbed children run by a nonprofit organization conducts a school program that operates five hours a day, five days a week, on a year-round basis. The school enrolls children who are not part of the residential program, provides an educational treatment plan for each child, and provides one staff member for every two children and one teacher who has a credential to teach severely emotionally disturbed children for every six children. The treatment center is a nonprofit educational organization and qualifies for exemption from tax. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 79–403, 1979–2 C.B. 362.

136.112 Sale price; service charge. In determining the price for which articles are sold for Federal tax purposes, the service charge for articles sold on credit may be excluded where such charge is reasonably related to the costs of carrying the deferred portion of the sales price. Rev. Ruls. 57–437, 58–287 superseded. (Secs. 4051, 4216; '54 Code.)

Rev. Rul. 69–318, 1969–1 C.B. 275.

136.113 Sale price; tax included. In determining the sale price for purposes of the retailers and manufacturers taxes, the total price charged is presumed to include the amount of the tax due. However, such presumption of tax inclusion has no reference to the condition to allowance of credit or refund. (Secs. 4051, 4216, 6416; '54 Code.)

Rev. Rul. 65–41, 1965–1 C.B. 454.

136.114 School bus. In order to obtain the benefit of the relief provided by sections 6421(b)(1) and 6416(b)(2)(H), pertaining to gasoline and special fuels, a company under contract with local school districts must qualify as a local transit system furnishing scheduled common carrier public passenger land transportation service along regular routes. Amounts paid by a school board should be excluded in determining the 60 percent passenger fare revenue test; however, fares paid by the pupils must be taken into consideration. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 59–336, 1959–2 C.B. 415.

136.115 Seminary student recruiting center. The exemption from tax relating to "nonprofit educational organizations" applies to transactions with a recruiting center maintained by a religious organization to recruit students for its seminaries, each of which comes within the scope of the term nonprofit educational organization. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 66–227, 1966–2 C.B. 462.

136.116 Snow plows and sanders. The payment authorized by section 6421(a) applies to gasoline used in snow plows and sanders which are not required to be registered for highway use. Similarly, the credit or refund provisions under section 6416(b)(2)(I) and (J) apply to diesel and special motor fuels for such vehicles. However, neither provision applies to gasoline, diesel fuel or special motor fuels used by a transit company in supervisory cars, repair trucks, snow plows, and sanders which are required to be registered for highway use. (Secs. 6416, 6421; '54 Code.)

Rev. Rul. 59–76, 1959–1 C.B. 646.

136.117 Social service and training for the blind. A nonprofit organization that provides consultation and social services to blind persons and also conducts a vocational and rehabilitation

training program for blind persons does not qualify as a nonprofit education organization exempt from tax. However, the organization's training program, which meets the requirements relating to faculty, curriculum, and enrolled student body, qualifies as a school operated as an activity of an exempt organization and is exempt. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 75–416, 1975–2 C.B. 417.

136.118 State or local government exemption; nonprofit center for disabled persons. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit corporation that administers a program for disabled persons under a contract with a state. §§48.4041–11, 48.4221–5, 41.4483–1. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 83–63, 1983–1 C.B. 272.

136.119 State or political subdivision; association of state high schools. The exemption from communications, manufacturers, and retailers taxes provided for states and political subdivisions is applicable to articles sold, or communications services and facilities furnished, to an athletic association comprised entirely of accredited state-operated high schools. Rev. Rul. 59–37 superseded. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 75–390, 1975–2 C.B. 416

136.120 State or political subdivision; bus owner-operators. Sales of diesel fuel, gasoline, lubricating oil, tires, inner tubes, and automotive parts and accessories to bus owner-operators for use in their buses operated by them exclusively under individual employment contracts with a county school board that reimburses the operators for the actual cost of articles purchased by them are sales for the exclusive use of a political subdivision and are exempt from the retailers and manufacturers taxes. Rev. Rul. 138 superseded. Distinguished by Rev. Rul. 79–112. (Secs. 4055, 4221; '54 Code.)

Rev. Rul. 73–542, 1973–2 C.B. 341.

136.121 State or political subdivision; off-track betting corporation. A corporation that is established under state law to raise revenue and curb illegal bookmaking by operating an off-track betting system for horse racing and that is authorized, subject to certain limitations, to acquire real property by condemnation, to promulgate rules and regulations that have the force and effect of law, and to appoint special police to enforce its regulations comes within the scope of the excise tax exemptions provided for States or political subdivisions. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–138, 1978–1 C.B. 314.

136.122 State or political subdivision; transit authority. A transit authority, created under a state statute to provide a mass transit system for the benefit of the general public, that has power to fix, alter, charge, and collect rates, the power of eminent domain, and police or regulatory powers is a political subdivision of the state for purposes of the exemption from the special fuels, manufacturers, communication, and highway use taxes. §48.4221–5. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 79–95, 1979–1 C.B. 331.

136.123 Student organization. Sales of articles to a student organization operated on the campus of a State college, under the authority of the educational code of the State, are considered to be for the exclusive use of the State and therefore are exempt from tax. (Sec. 4055, '54 Code.)

Rev. Rul. 64–141, 1964–1 (Part 1) C.B. 391.

136.124 Summer camp. A counselor-trainee program, conducted by a section 501(c)(3) organization, interrelated with the facilities and activities of the organization's primary function of operating a summer camp involving both recreational and educational activities is not a "school operated as an activity" and the organization does not qualify for exemption as a nonprofit educational organization. §148.1–4. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 74–366, 1974–2 C.B. 345.

136.125 Taxicab services A fleet of taxicabs operated under rules and regulations that give the first person or persons hiring the vehicle exclusive right to it and prohibit the soliciting of other passengers once the vehicle is hired is not engaged exclusively in furnishing qualified taxicab services for purposes of the credit or refund provided by section 6427(e)(1). §§48.4041–1, 48.4081–1. (Secs. 4041, 4081, 6427; '54 Code.)

Rev. Rul. 81–155, 1981–1 C.B. 584.

136.126 Toll road authorities. Toll road authorities, created by state statute to construct, operate, and maintain toll road projects, that have powers of eminent domain, and police or regulatory powers are political subdivisions of the state and come within the scope of the exemptions. Rev. Rul. 56–467 superseded. §148.1–3. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 78–276, 1978–2 C.B. 256.

136.127 Training center for the blind. A training center established to instruct the blind to properly function with the aid of guide dogs meets the requirements relating to faculty, curriculum, and enrolled student body, and qualifies as a nonprofit educational organization for purposes of the exemption from tax. (Secs. 4057, 4221, 4294; '54 Code.)

Rev. Rul. 73–456, 1973–2 C.B. 342.

136.128 Use undetermined. Special motor fuel may be sold on a tax-free basis to a vendee who is unable to determine, prior to or at the time of the sale, what portion will be used as fuel for motor vehicles, motorboats, or airplanes. The vendee becomes liable for the tax on the fuel he uses for such vehicles. However, if the fuel is sold for use in motor vehicles, motorboats, or airplanes, the vendor is liable for the tax on the fuel sold but is entitled to a credit or refund of the tax paid on any fuel subsequently used other than for such vehicles. (Sec. 4041, '54 Code.)

Rev. Rul. 58–399, 1958–2 C.B. 757.

136.129 Vessel supplies. Situations involving exemptions from tax on sales of articles for future delivery to vessels for use as supplies thereon or where vessels are diverted from foreign to domestic trade or from domestic to foreign trade are set forth. S.T. 710 superseded. Modified by Rev. Rul. 73–212 to remove the conclusion that special fuel sold tax-free for use as supplies for vessels is not subject to tax if the fuel is diverted to taxable use. §§48.4041–9, 48.6416(b)–2, 148.1–3. (Secs. 4041, 4221, 4222, 6416; '54 Code.)

Rev. Rul. 69–99, 1969–1 C.B. 285.

136.130 Vocational rehabilitation center. A nonprofit corporation operates a vocational rehabilitation center for handicapped individuals that provides classroom training, on-the-job training and employment in its sheltered workshops and retail stores, and related services. Neither the corporation nor its workshops, retail stores, and related services qualify as nonprofit educational organizations under sections 4041(g)(4), 4221(a)(5), and 4253(j). However, the classroom training program, including instruction given in the workshops as part of the program, does qualify. Rev. Rul. 64–264 clarified and superseded. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 80–20, 1980–1 C.B. 231.

136.131 Volunteer ambulance association. A nonprofit volunteer ambulance association that provides free emergency ambulance services in an area in which no other ambulance service is available comes within the scope of the excise tax exemptions relating to States or political subdivisions. §154.1–1. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 77–388, 1977–2 C.B. 365.

136.132 Volunteer fire departments and rescue squads. Nonprofit volunteer fire departments and rescue squads come within the scope of the excise tax exemptions for States or political subdivisions. Rev. Ruls. 55–545 and 57–270 superseded. §§41.4483–1, 154.1–1. (Secs. 4041, 4221, 4253 4483; '54 Code.)

Rev. Rul. 77–387, 1977–2 C.B. 364.

136.133 Wilderness camp for adolescents. A nonprofit corporation that operates a wilderness camping program to rehabilitate and provide counseling to adolescents who have emotional and behavioral problems is a nonprofit educational organization for purposes of sections 4041(g)(4), 4221(a)(5) and 4253(j). Rev. Rul. 80–21 revoked. §§48.4041–13, 48.4221–6. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 83–140, 1983–2 C.B. 185.

136.134 Yoga organization. Sales of taxable fuel and articles and communication services to a nonprofit corporation for its use in connection with regularly scheduled Yoga courses that are characterized by a regular faculty and curriculum and a regularly enrolled student body come within the excise tax exemption provided by sections 4041(g)(4), 4221(a)(5), and 4253(j). Such sales in connection with other classes, lectures, discussions and seminars that are not characterized by a regular faculty and curriculum and a regularly enrolled student body and are not incidental to the regular classes are not exempt. §148.1–4. (Secs. 4041, 4221, 4253; '54 Code.)

Rev. Rul. 79–130, 1979–1 C.B. 332.

Sporting goods

(See: Manufacturers)

Stamps (Documentary)

138.1 French Tax Convention; over-the-counter transactions. Over-the-counter transactions are included in the exemption from the stamp or like tax on the sales or exchange of stocks, securities, or commodities through a stock or commodities exchange under article 22(5) of the United States—France Income Tax Convention.

Rev. Rul. 75–402, 1975–2 C.B. 511.

138.2 Promissory notes; long-term, non-negotiable. Certain non-negotiable long-term promissory notes are held not to be debentures or certificates of indebtedness subject to the documentary stamp tax. An unexercised provision in the underlying loan agreements for substitution of instruments that might qualify as debentures does not render them taxable, for until debentures are in existence the debenture tax cannot be imposed. §113.55 (Sec. 1801, '39 Code; Sec. 4381, '54 Code.)

Leslie Salt Co., 350 U.S. 383, Ct. D. 1792, 1956–1 C.B. 677.

138.3 Reproduction. The reproduction of canceled or uncanceled U.S. internal revenue stamps, in whole or in part, by photographic or photostatic process is prohibited; however, reproductions may be made of the documents to which revenue stamps are affixed. S.T.s 882 and 895 superseded. (18 U.S.C. 474)

Rev. Rul. 70–516, 1970–2 C.B. 303.

138.4 Surplus transferred to capital account. The mere transfer and dedication of surplus to capital does not result in the issuance of shares unless certificates are issued to evidence such shares. §113.20. (Sec. 1802, '39 Code; Sec. 4381, '54 Code.)

F. & M. Schaefer Brewing Co., 256 F. 2d 696, Ct. D. 1831, 1958–2 C.B. 943.

Statute of limitations
(See: Limitation period)

Sugar

142.1 Authority to make refunds. The Commissioner of Customs is authorized to make refunds of import taxes paid under section 4501 with respect to manufactured sugar.

Treas. Dept. Order 165–6, 1957–2 C.B. 1088.

142.2 Beet molasses. Manufactured beet molasses, the dissolved solids of which contain less than one percent additives and from 32 to 34 percent nonsugar impurities, is not "manufactured sugar." §46.4501–1. (Secs. 4501, 4502; '54 Code.)

Rev. Rul. 75–219, 1975–1 C.B. 358.

142.3 Cake mix sold as livestock feed. A company manufacturing cake mixes containing tax-paid manufactured sugar, that repackages and sells its off-quality portion of cake mix as livestock feed, is entitled to the refund of the sugar tax. §§46.4501–1, 46.6418–1. (Secs. 4501, 6418; '54 Code.)

Rev. Rul. 73–132, 1973–1 C.B. 450.

142.4 Cat and dog food. Cat or dog food is not livestock feed for purposes of refunds of tax on sugar to users of manufactured sugar. (Sec. 6418, '54 Code.)

Rev. Rul. 55–651, 1955–2 C.B. 497.

142.5 Insecticides for livestock; refund of tax paid. The use of tax-paid sugar in the manufacture of an insecticide for livestock does not entitle the manufacturer to a refund or payment provided by section 6418(a). §§46.4501–1, 46.6418–1. (Secs. 4501, 6418; '54 Code.)

Rev. Rul. 72–482, 1972–2 C.B. 589.

142.6 Livestock feed. Refund of tax paid with respect to manufactured sugar used as livestock feed, or in the production of livestock feed, is applicable only to tax paid under section 3490 of the '39 Code, with respect to manufactured sugar manufactured in the U.S. No refund is allowable of tax paid under section 3500 with respect to sugar imported for use in the production of livestock feed. §312.400. (Sec. 3494, '39 Code; Sec. 6418, '54 Code.)

Rev. Rul. 54–415, 1954–2 C.B. 428.

142.7 Pharmaceutical products for livestock. The use of manufactured sugar (or article manufactured therefrom) as a base for pharmaceutical products which are used in the treatment of livestock does not constitute the use of such sugar for purposes of payments under section 6418(a). §46.6418–1. (Sec. 6418, '54 Code.)

Rev. Rul. 63–43, 1963–1 C.B. 349.

142.8 Polyhydric alcohols. The amount of any tax paid on manufactured sugar, or articles manufactured therefrom, may be paid to any person so using such sugar for the distillation of all types of alcohol known as polyhydric alcohols. §46.6418–1. (Sec. 6418, '54 Code.)

Rev. Rul. 63–41, 1963–1 C.B. 348.

142.9 Poultry feed. The amount of any tax paid on manufactured sugar, or articles manufactured therefrom, may be paid to any person so using such sugar in the production of poultry feed. §46.6418–1. (Sec. 6418, '54 Code.)

Rev. Rul. 63–42, 1963–1 C.B. 348.

142.10 Refund; interest. Payments made under section 6418 do not constitute a refund of tax erroneously, illegally, or otherwise wrongfully collected, but are payments dependent on the performance of certain acts after the liability for the tax was legally incurred and paid by the manufacturer of the sugar. Interest on such payments is not allowed. (Sec. 6418, '54 Code.)

Rev. Rul. 55–650, 1955–2 C.B. 497.

Suits

144.1 Attorney-client privilege; communications, memoranda or notes. Communications by a corporation's officers and certain other employees to the corporation's counsel to enable the corporation to seek legal advice from counsel and memoranda or notes on interviews with these employees are protected from disclosure by the attorney-client privilege. §§301.7602–1, 301.7604–1. (Secs. 7602, 7604; '54 Code.)

Upjohn Co., 449 U.S., Ct. D.2003, 1981–1 C.B. 591.

144.2 Evidence; electronic eavesdropping without a warrant. Testimony of government agents relating conversations of a defendant, convicted of narcotics violations, obtained without a warrant through electronic eavesdropping by means of a transmitter worn by an informant in meeting with the defendant is permissible as evidence under the Fourth Amendment. (Sec. 4705, '54 Code.)

White, 401 U.S. 745, Ct. D. 1946, 1971–1 C.B. 380.

144.3 Evidence; illegally obtained by police. An assessment of wagering excise taxes, based in substantial part on evidence illegally obtained by city police, was not subject to exclusion under the Fourth Amendment; the exclusionary rule should not be extended to forbid the use in the civil proceeding of one sovereign of evidence seized by a criminal law enforcement agent of another sovereign.

Janis, 428 U.S. 433, Ct. D 1980, 1976–2 C.B. 615.

144.4 Injunction and declaratory judgment; tax-exempt status. An action for declaratory judgment and injunctive relief, to enjoin the Service to reinstate a letter ruling that a nonprofit educational organization qualifies for tax-exempt status and that contributions to the organization will constitute charitable deductions, is barred by the prohibition in section 7421 against suits restraining the assessment or collection of any tax. (Sec. 7421, '54 Code.)

"Americans United" Inc., 416 U.S. 752, Ct. D. 1963, 1974–2 C.B. 401.

144.5 Injunction prohibiting assessment and collection. A court may not, prior to the assessment and collection of any tax, enjoin the Service from revoking a ruling letter declaring that an organization qualifies for tax-exempt status and from withdrawing advance assurance to donors that contributions to the organizations will constitute charitable deductions. (Sec. 7421, '54 Code.)

Bob Jones University, 416 U.S. 725, Ct. D. 1962, 1974–1 C.B. 354.

144.6 Injunction prohibiting collection of taxes. A corporation alleging nonliability for social security and unemployment taxes could not maintain a suit enjoining collection of the taxes merely because it would suffer irreparable injury. Such a suit may be maintained only when it is clearly shown at the time of the suit the Government, under the most liberal view of the law and the facts, has no chance of ultimately prevailing. (Sec. 7421, '54 Code.)

Williams Packing and Navigation Co., 370 U.S. 1, Ct. D. 1874, 1962–2 C.B. 349.

144.7 Injunction prohibiting collection of taxes; jeopardy assessment. The Service must disclose the factual basis for a jeopardy assessment to a taxpayer who has filed suit for injunction against the collection of the tax and would suffer irreparable injury if the assessment were not restrained. (Sec. 7421, '54 Code.)

Shapiro, 424 U.S. 614, Ct. D. 1974, 1976–1 C.B. 399.

144.8 Interest rate. Examples are provided for the computation of the 9 percent interest rate on underpayments and overpayments of tax, effective on July 1, 1975, under the provisions of section 6621 as added by Pub. L. 93–625. §§301.6332–1, 301.6601–1, 301.6602–1, 301.6611–1, 301.7426–1. (Secs. 6332, 6601, 6602, 6611, 6621, 7426; '54 Code.)

Rev. Rul. 75–58, 1975–1 C.B. 374.

144.9 Limitation period in refund proceedings. Where a claim for refund is disallowed by means other than a registered notice of disallowance mailed to the taxpayer, unless the taxpayer has filed a written waiver of the requirement that he be mailed such registered notice of disallowance, an agreement to suspend the running of the statute of limitations for purposes of a suit based on the claim is not necessary. §301.6532–1. (Sec. 6532, '54 Code.)

Rev. Rul. 56–381, 1956–2 C.B. 953.

144.10 Private litigation; production of records and testimony of Service personnel. Guidelines for persons requesting the production of records or the testimony of officers or employees of the Service in litigation in which the Federal Government is not a party. Rev. Proc. 66–43 superseded. §§301.6103(a)–2, 301.9000–1. (Secs. 6103, 7213; '54 Code.)

Rev. Proc. 73–6, 1973–1 C.B. 752.

144.11 Self-incrimination; accountant's records; summons to attorney. A taxpayer's rights under Fourth and Fifth Amendments are not violated by the enforcement of a summons compelling an attorney to produce an accountant's potentially incriminating records that were given to the attorney by the taxpayer. §301.7604–1. (Sec. 7604, '54 Code.)

Fisher, 425 U.S. 391, Ct. D. 1977, 1976–1 C.B. 411.

144.12 Self-incrimination; marijuana transfer tax. A timely and proper assertion of the constitutional privilege against self-incrimination is a complete defense to a criminal prosecution based on unlawful possession of marijuana by a transferee without having paid the transfer tax imposed by section 4741(a). (Sec. 4744, '54 Code.)

Leary, 395 U.S. 6, Ct. D. 1928, 1969–2 C.B. 216.

144.13 Self-incrimination; marijuana transfer tax. A timely and proper assertion of the constitutional privilege against self-incrimination as defense to a criminal prosecution based on unlawful possession of marijuana by a transferee without having paid the transfer tax imposed by section 4741(a) is sufficient to dismiss an indictment. (Sec. 4744, '54 Code.)

Covington, 395 U.S. 57, Ct. D. 1929, 1969–2 C.B. 230.

144.14 Self-incrimination; narcotic sales without order forms. The constitutional privilege against self-incrimination is not available as a defense to convictions for selling narcotic drugs and marihuana without the required written order

form. §§151.161, 152.66. (Secs. 4705, 4742; '54 Code.)

Minor, 396 U.S. 87, Ct. D. 1932, 1970–1 C.B. 250.

144.15 Self-incrimination; taxpayer records; summons to accountant. A taxpayer cannot claim immunity under the Fourth or Fifth Amendment to prevent an accountant from complying with the Government's summons to produce business records given him to prepare the taxpayer's tax returns. §301.7604–1. (Secs. 7402, 7604; '54 Code.)

Couch, 409 U.S. 322, Ct. D. 1955, 1973–1 C.B. 609.

144.16 Self-incrimination; wagering. A proper assertion of the constitional privilege against self-incrimination precludes a criminal conviction based on willful failure to pay the wagering excise tax or conspiracy to evade its payment. §§44.4401–1, 44.6011(a)–1. (Secs. 4401, 6011; '54 Code.)

Grosso, 390 U.S. 62, Ct. D. 1918, 1968–1 C.B. 495.

144.17 Self-incrimination; wagering; false information. An assertion of the constitutional privilege against self-incrimination as defense to a criminal prosecution for submission of fraudulent wagering forms is not sufficient to dismiss an indictment. §44.4412–1. (Sec. 4412, '54 Code.)

Knox, 396 U.S. 77, Ct. D. 1931, 1970–1 C.B. 239.

144.18 Self-incrimination; wagering; forfeiture proceedings. The rule that the proper assertion of the Fifth Amendment is a complete defense to criminal prosecution for failure to comply with the wagering provisions of the Code, established in the *Marchetti* and *Grosso* decisions, is applicable and has retroactive effect in forfeiture proceedings under section 7302. §§44.4411–1, 44.4412–1, 44.4901–1. (Secs. 4411, 4412, 4901, 7302; '54 Code.)

United States Coin and Currency, 401 U.S. 1041, Ct. D. 1944, 1971–1 C.B. 411.

144.19 Self-incrimination; wagering; occupational tax. The occupational tax provisions of the Revenue Act of 1951, which levy a tax on persons engaged in the business of accepting wagers and require such persons to register with the Collector of Internal Revenue are not unconstitutional. They do not infringe the police power reserved to the States, nor do they violate the privilege against self-incrimination. Overruled in part by the *Marchetti* decision. §325.50. (Sec. 3291, '39 Code; Sec. 6091, '54 Code.)

Kahriger, 345 U.S. 22, Ct. D. 1755, 1953–1 C.B. 456.

144.20 Self-incrimination; wagering; occupational tax. The occupational tax on the business of accepting wagers is constitutional in its application to the District of Columbia. The statute neither violates the privilege against self-incrimination nor contravenes the ban against unlawful search and seizure. Overruled in part by the *Marchetti* decision. §§325.41, 325.50. (Secs. 3290, 3291, '39 Code; Secs. 4411, 6091, '54 Code.)

Lewis, 348 U.S. 419, Ct. D. 1782, 1955–1 C.B. 520.

144.21 Self-incrimination; wagering; occupational tax; registration. The registration and occupational tax provisions may not be employed to punish criminally those persons who have defended a failure to comply with the requirements of such provisions with a proper assertion of the privilege against self-incrimination guaranteed by the Fifth Amendment. *Kahriger* and *Lewis* decisions overruled in part. §§44.4411–1, 44.4412–1. (Secs. 4411, 4412; '54 Code.)

Marchetti, 390 U.S. 39, Ct. D. 1919, 1968–1 C.B. 500.

144.22 Summary proceeding; rights in distrained property. A Federal District Court has no jurisdiction to determine, in a summary proceeding, the respective rights of the parties in property of a taxpayer seized by the Government for delinquent taxes; petitioner, a third party claimant, could have its claim to the distrained property adjudicated in a plenary, but not in a summary, proceeding. §301.6331–1. (Sec. 6331, '54 Code.)

New Hampshire Fire Insurance Co., 362 U.S. 404, Ct. D. 1846, 1960–1 C.B. 629.

144.23 Summons; judicial enforcement; examination of records. A District Court's finding that summonses issued by a special agent to a taxpayer's bank were "solely for the purpose of unearthing evidence of criminal conduct" was not sufficient to establish that the summonses were not issued in good faith under section 7602 and, therefore, not enforceable. §§301.7602–1, 301.7604–1. (Secs. 7602, 7604; '54 Code.)

LaSalle National Bank, 437 U.S. 298, Ct.D. 1994, 1978–2 C.B. 336.

144.24 Summons; judicial enforcement; examination of taxpayer's records. The Government need not show probable cause to suspect fraud where it seeks to obtain judicial enforcement of an order for examination of a taxpayer's records unless the taxpayer raises a substantial question that judicial enforcement of the administrative summons would be an abuse of process. This question must be predicated on more than the fact of re-examination and the running of the statute of limitations on ordinary tax liability. §§301.7604–1, 301.7605–1. (Secs. 7402, 7604, 7605; '54 Code.)

Powell, 379 U.S. 48, Ct. D. 1891, 1965–1 C.B. 547; Ryan, 379 U.S. 61, Ct. D. 1892, 1965–1 C.B. 552.

144.25 Summons; judicial enforcement; former employer's records. A taxpayer having no significantly protectible interest in a former employer's records has no right to intervene in a proceeding to enforce summonses issued to produce the records to aid an investigation before recommendation for criminal prosecution. §§301.7602–1, 301.7604–1. (Secs. 7602, 7604; '54 Code.)

Donaldson, f.k.a. Sweet, 400 U.S. 517, Ct. D. 1942, 1971–1 C.B. 416.

144.26 Summons; injunctive relief from enforcement; examination of taxpayer's records. The Commissioner issued summonses to an accounting firm employed by the attorneys of a taxpayer, directing the firm to produce records pertaining to the taxpayer. The attorneys sought injunctive relief from the enforcement of the summonses, claiming that the summonses were void because the records were work product in trial preparation and the production of the records would require the taxpayer to incriminate himself and deprive him of counsel. Denial of the injunction was upheld because the legal remedy provided by the Code works no injustice, suffers no constitutional invalidity, and provides full opportunity for judicial review before any coercive sanctions may be imposed. §§301.7602–1, 301.7604–1. (Secs. 7210, 7402, 7602, 7604; '54 Code.)

Reisman, 375 U.S. 440, Ct. D. 1887, 1964–1 (Part I) C.B. 517.

144.27 Temporary injunction; transfer of funds from foreign branch of domestic bank. A U.S. district court has jurisdiction to issue a temporary injunction, pending service of process on a foreign corporation and an adjudication of the substantive tax issues on the merits, enjoining a domestic bank from transferring any property or rights to property held by it at any branch office within or without the U.S. for the account of a foreign corporation against which jeopardy assessments have been made. (Sec. 7402, '54 Code.)

First National City Bank, 379 U.S. 378, Ct. D. 1895, 1965–2 C.B. 457.

Tax Court

146.1 Disposition of docketed cases. Procedures are revised for the development and disposition of cases docketed in the Tax Court. Rev. Proc. 79–59 superseded. (Sec. 601.106, S.P.R.)

Rev. Proc. 82–42, 1982–2 C.B. 761.

146.2 Status and rules of practice. In accordance with the establishment of the United States Tax Court as a court of record under Article I of the Constitution of the United States, the rules of practice and other material under Chapter II, Parts 700, 701, and 702 of Title 26 of the Code of Federal Regulations are deleted. New Rules of Practice and Procedure issued in accordance with section 7453 are effective January 1, 1974.

1970–2 C.B. 644; Announcement 74–7, 1974–1 C.B. 504.

Tires and tubes, etc.

(See: Manufacturers)

Transportation

Persons

148.1 Aerial firefighting service. Sales of aviation fuel for use in aircraft providing aerial firefighting protection services are subject to the tax on special fuels, but amounts paid for such services are not subject to the tax on the transportation of persons or property by air. Amplified by Rev. Rul. 77–75. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 72–156, 1972–1 C.B. 331.

148.2 Air ambulance service. Amounts paid for air flight and stand-by time furnished by a nonprofit organization in connection with its unscheduled U.S. air ambulance service, using aircraft having maximum certificated weights in excess of 6,000 pounds, are subject to the tax on transportation of persons. §§49.4261–1, 49.4262(a)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 75–535, 1975–2 C.B. 438.

148.3 Air ambulance service. Amounts separately billed and paid for inflight medical costs incurred in connection with unscheduled U.S. air ambulance service furnished by a nonprofit organization are not subject to the tax on transportation of persons imposed by section 4261(a). Rev. Rul. 75–535 amplified. §§49.4261–1, 49.4262(a)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 77–75, 1977–1 C.B. 344.

148.4 Air cushion vehicles. Amounts paid for the transportation of persons by air cushion vehicles, also known as ground effect machines or hovercraft, are not subject to tax. §49.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 67–414, 1967–2 C.B. 382.

148.5 Aircraft demonstration flights. The tax on the transportation of persons by air applies to flights made for demonstration purposes where payments are made, voluntarily or otherwise, by the persons transported to defray the cost of the flights. The tax consequences are set forth where the company providing the demonstrations flights (1) uses its own plane, (2) leases the plane from another company under a "dry lease" arrange-

ment (supplying its own crew), and (3) leases the plane from another company under a "wet lease" arrangement (with the lessor providing the crew). §49.4261-7. (Sec. 4261, '54 Code.)
Rev. Rul. 68-256, 1968-1 C.B. 489.

148.6 Aircraft operator; FAA status. The status of an aircraft operator as a "commercial operator" under Federal Aviation Administration regulations is not determinative in applying the aviation fuel and transportation taxes. §§49.4261-1, 154.1-1, 154.2-1. (Secs. 4041, 4261, 4271, 4281, 4282; '54 Code.)
Rev. Rul. 78-75, 1978-1 C.B. 340.

148.7 Aircraft rented to Federal agency; noncommercial aviation. Amounts paid for rental of aircraft by a Federal agency operating the aircraft in noncommercial aviation are not subject to tax on transportation of persons by air; the retailers tax applies to aviation fuel sold for aircraft use or used in operating the aircraft. §49.4261-1. (Secs. 4041, 4261; '54 Code.)
Rev. Rul. 72-394, 1972-2 C.B. 576.

148.8 Airline agency service charge. The service charge added by an airline or airline agency to the price of a ticket for taxable transportation to cover administrative costs involving use of the ticket by a different person in a different city is not subject to tax. Rev. Rul. 77-392 revoked. §49.4261-7. (Sec. 4261, '54 Code.)
Rev. Rul. 80-31, 1980-1 C.B. 251.

148.9 Airlines; free bonus tickets; taxability. Free bonus tickets issued to airline company customers who have satisfied all requirements to qualify for the bonus tickets are not subject to the tax imposed by section 4261(a). Tax will apply to amounts paid by customers for advance bonus tickets where such customers have traveled insufficient mileage to fully qualify for the free advance bonus tickets. §49.4261-2. (Sec. 4261, '54 Code.)
Rev. Rul. 84-12, 1984-1 C.B. 211.

148.10 Airplane leased to corporation by sole stockholder. A corporation leasing an airplane from its sole stockholder and, under the terms of the lease, registers, operates, and services the plane; furnishes transportation to the individual-lessor, his employees, business associates, and relatives; and takes out insurance policies to cover all damages and liabilities that might arise from accidents involving the plane and to indemnify the individual-lessor against all losses and claims arising from the operation of the plane, is furnishing a transportation service. Accordingly, payments made to the corporation by the individual-lessor and all other persons are amounts paid for taxable transportation. §49.4261-7. (Sec. 4261, '54 Code.)
Rev. Rul. 70-325, 1970-1 C.B. 231.

148.11 Alaska to continental U.S.; different gateway cities. The transportation of persons tax on an airline flight from Anchorage to Miami with a stopover at the gateway city of Seattle or Chicago will be computed according to the excludable mileage for each route even though both routes have identical fares. §§49.4261-1, 49.4262(b)-1. (Secs. 4261, 4262; '54 Code.)
Rev. Rul. 75-277, 1975-2 C.B. 439.

148.12 Alaska to drilling site on Continental Shelf. The tax on the transportation by air of persons and property is applicable to amounts paid for transporation between a petroleum company's base site in Alaska and its offshore drilling site located in international waters on the Continental Shelf approximately 100 miles beyond the 3-nautical-mile boundary of the U.S. Amplified by Rev. Rul. 81-257. Distinguished by Rev. Rul. 83-143. §§49.4261-1, 154.2-1. (Secs. 4261, 4262, 4271, 4272; '54 Code.)
Rev. Rul. 77-197, 1977-1 C.B. 344.

148.13 Applicable to all users. In general, all users are subject to the taxes on amounts paid for taxable air transportation of persons and property. Exemptions are provided for certain helicopter uses, certain small aircraft, and certain affiliated groups. §§49.4261-1, 154.2-1. (Secs. 4261, 4271; '54 Code.)
Rev. Rul. 83-165, 1983-2 C.B. 197.

148.14 Applicable to all users. The user taxes on air transportation of persons or property and use of civil aircraft imposed by the Airport and Airway Revenue Act of 1970 apply to all users. The user taxes on fuel for noncommercial aviation and aircraft tires and tubes do not apply to users who come within the scope of certain exemptions provided by sections 4041 and 4221. Rev. Ruls. 72-10 and 73-431 amplified and modified, Rev. Rul. 72-11 amplified, and Rev. Rul. 73-198 modified. §§48.4071-1, 49.4261-1, 145.4-1, 148.1-3, 148.1-4, 154.1-1, 154.2-1, 154.3-1. (Secs. 4041, 4071, 4221, 4222, 4261, 4271, 4491; '54 Code.)
Rev. Rul. 78-155, 1978-1 C.B. 362.

148.15 Canada and continental U.S. Applicability of the tax on the transportation of persons by air where (1) a ticket is purchased in Canada for transportation by bus to points in the U.S. and return to Canada with round trip air transportation between Detroit and Chicago, and (2) a round trip ticket purchased in Canada for air transportation from Montreal to Miami with a stopover in New York, and return nonstop from Miami to Montreal. Modified to provide that the conclusions in Rev. Rul. 72-538 are applicable not only to residents of Canada but to any person purchasing such transportation. §49.4261-1. (Sec. 4261, '54 Code.)
Rev. Rul. 72-538, 1972-2 C.B. 577; Rev. Rul. 74-181, 1974-1 C.B. 319.

148.16 Canada and continental U.S. Applicability of the taxes imposed on transportation of persons by air to tickets purchased in New York City for (1) round trip air transportation to Vancouver, within the 225-mile zone, with a stopover of more than 6 hours at Edmonton which is outside the zone on the flight to Vancouver; (2) a flight to Edmonton, surface transportation from Edmonton to Vancouver, and return by air; and (3) round trip air transportation to Edmonton with stopovers of more than 6 hours at Toronto in both directions. §§49.4261-1, 49.4262(a)-1. (Secs. 4261, 4262; '54 Code.)
Rev. Rul. 74-538, 1974-2 C.B. 368.

148.17 Carrying charges; time payment sale of tickets. The tax on the transportation of persons does not apply to a time payment differential which is paid in excess of the established cash fare under a time payment plan for the sale of tickets. §130.52. (Sec. 3469, '39 Code; Sec. 4262, '54 Code.)
Rev. Rul. 55-762, 1955-2 C.B. 660.

148.18 Chartered aircraft. Amounts paid by a company for the lease of an aircraft, including operations and maintenance, for transporting the company's personnel are subject to tax. The tax does not apply to payments for food, auditing and processing such payments, and for painting and modifying the aircraft provided the payments are separable from the payments for rental and operation of the aircraft and are stated separately on the carrier's records. §42.4261-7. (Sec. 4261, '54 Code.)
Rev. Rul. 57-545, 1957-2 C.B. 749.

148.19 Chartered aircraft; aerial photographs. Amounts paid for the use of an airplane with services of a pilot to enable the employees of an engineering firm to take aerial photographs are subject to tax on transportation of persons. However, if a firm contracts with a company to provide aerial photographs and the company uses its own pilot, airplane, and photographers, then payments for such services are for aerial photography and are not subject to the tax. §49.4261-7. (Sec. 4261, '54 Code.)
Rev.Rul. 61-13, 1961-1 C.B. 513.

148.20 Chartered aircraft; layover time charges. Amounts paid after June 30, 1970, for certain charges in connection with chartered aircraft layover time consisting of an hourly rate plus expenses of the pilot and crew are subject to the taxes imposed on transportation. §§49.4261-1, 154.2-1. (Secs. 4261, 4262, 4271, 4272; '54 Code.)
Rev. Rul. 72-565, 1972-2 C.B. 573.

148.21 Collection; fraction of a cent. Authority cannot be granted a carrier of persons to collect transportation tax in an amount greater than that due. Where the odd amount is less than one-half cent the tax may not be increased to the next higher penny. §130.52. (Sec. 3469,'39 Code; Sec. 4262, '54 Code.)
Rev. Rul. 54-62, 1954-1 C.B. 265.

148.22 Companies sharing operating expenses. Situations illustrate whether amounts paid to a company by its wholly owned subsidiary and other companies in which its stockholders have a substantial interest, or a controlling interest and are officers and directors, under an agreement whereby the companies share in the operating expenses of an aircraft based on their percentage of use, are amounts paid for the transportation of persons by air for purposes of the tax imposed by section 4261 and whether such amounts come within the exemption from the tax provided by section 4282(a) for members of an affiliated group. Rev. Rul. 68-343 superseded. §49.4261-1. (Secs. 4261, 4282; '54 Code.)
Rev. Rul. 76-394, 1976-2 C.B. 355.

148.23 Continental U.S.; Alaska or Hawaii. Examples illustrate the applicability of the tax on air transportation of persons over Canadian territory or international waters between the continental U.S. and Alaska or Hawaii and within Hawaiian Islands or Alaska. Further examples illustrate the applicability of the tax on air transportation of property from Alaska to Whitehorse, Canada, within 225 miles of Alaska but beyond the 225 mile zone and between points in Alaska with a stopover in Whitehorse. Rev. Ruls. 69-507 and 71-465 superseded. §§49.4261-1, 49.4262(b)-1, 154.2-1. (Secs. 4261, 4262, 4271, 4272; '54 Code.)
Rev. Rul. 75-166, 1975-1 C.B. 352.

148.24 Continental U.S. to drilling rigs on Continental Shelf. The air transportation tax imposed by section 4261 applies to flights to, from, and between semi-submersible drilling rigs when they are engaged in oil and gas activities on the Outer Continental Shelf. Rev. Rul. 77-197 amplified. Distinguished by Rev. Rul. 83-143. §49.4261. (Sec. 4261, '54 Code.)
Rev. Rul. 81-257, 1981-2 C.B. 214.

148.25 Continental U.S. to drilling rigs or vessels in international waters. The air transportation tax imposed by section 4261 applies to amounts paid for helicopter flights for persons transported between the U.S. and semi-submersible or floating drilling rigs or other vessels moving or being moved through international waters. Rev. Ruls. 77-197 and 81-257 distinguished. §49.4261-1. (Sec. 4261, '54 Code.)
Rev. Rul. 83-143, 1983-2 C.B. 196.

148.26 Corporate aircraft; shareholder's exclusive use. A corporation that employs a full-time pilot to fly an aircraft which it owns and maintains for use exclusively by its shareholders,

each of whom establish the schedule and destinations of flights and is charged an amount for flight service based either on an hourly rate or on the number of miles flown, is engaged in selling transportation services and is subject to the taxes imposed by sections 4261(a) and 4271(a) rather than of section 4041(c). §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 76-431, 1976–2 C.B. 328.

148.27 Department of Defense; MATS carriers. Amounts paid by the Department of Defense for transportation of persons by air pursuant to MATS Form 8, Civil Aircraft Certificate, are exempt from tax. §49.4261–1. (Sec. 4261, '54 Code.)

Secretary's Authorization, 1966–1 C.B. 586.

148.28 Department of the Interior; fire prevention and control activities. Amounts paid on or after April 1, 1967, by the Department of the Interior for travel by air of persons involved in presuppression or suppression of range and forest fires, in any aircraft on a non-established (nonscheduled) airline shall be exempt from tax. §49.4261–1. (Sec. 4261, '54 Code.)

Secreatry's Authorization, 1967–1 C.B. 435.

148.29 Domestic airline; employees. Service charges paid by domestic airline employees and their relatives for flights on a space available basis are subject to tax. Amplified by Rev. Rul. 72–286. §49.4261–7. (Sec. 4261, '54 Code.)

Rev. Rul. 70–381, 1970–2 C.B. 270.

148.30 Domestic portion of international flight; absence of interline agreement. If a ticket is purchased for domestic air transportation and such domestic air travel is part of uninterrupted international air transportation as defined in section 4263(c)(3), the fact that the tickets are purchased separately from two different air carriers that do not have an interline agreement does not make the domestic portion of the trip subject to tax, provided all other requirements have been met for exclusion. §49.4261–1. (Secs. 4261, 4263; '54 Code.)

Rev. Rul. 85–36, 1985–1 C.B. 336.

148.31 Domestic portion of international flight; military personnel. Tax does not apply to payments made outside the U.S. by members of the Armed Forces or their dependents for transportation between two or more points within the U.S. which is a continuation of a journey to or from a point outside the U.S., where the connecting transportation is furnished by a vessel or aircraft of the Armed Forces and the serviceman is not serving under orders as a member of the crew during the trip in question. §42.4261–6. (Sec. 4261, '54 Code.)

Rev. Rul. 57–24, 1957–1 C.B. 395.

148.32 Domestic portion of international flight; military personnel. An international air trip in which transportation between two points in the U.S. is furnished by a commercial airline, and the connecting transportation is furnished by the Military Air Transport Service, constitutes uninterrupted international air transportation, provided the entire trip is scheduled prior to the time the initial transportation commences and the scheduled interval between the foreign and domestic portions does not exceed six hours. §49.4262(c)–1. (Sec. 4262, '54 Code.)

Rev.Rul. 64–6, 1964–1 (Part 1) C.B. 397.

148.33 Domestic portion of international flight; round trip; return trip "open". Where a round-trip ticket for international air transportation is sold in the U.S. with the outgoing trip qualifying as "uninterrupted international air transportation," and the return trip is left "open", the return trip also may be treated as "uninterrupted international air transportation." Therefore, the person receiving payment for the transportation is not required to collect the tax on the domestic segment of the return portion of the round-trip at the time the ticket is purchased. §§42.4291–1, 49.4262(c)–1. (Secs. 4262, 4291; '54 Code.)

Rev. Rul. 63–278, 1963–2 C.B. 568.

148.34 Evidence of nontaxability. Evidence required to establish the nontaxable character of a payment made outside the U.S. for transportation of a person between two or more points within the U.S. which is a part of transportation from or to a point outside the U.S. where the exchange order for the U.S. portion is not drawn upon the carrier which issues the tickets is set forth. §42.4261–6. (Sec. 4261, '54 Code.)

Rev. Rul. 57–240, 1957–1 C.B. 397.

148.35 Federal credit unions. The exemption from taxes provided Federal credit unions under the Federal Credit Union Act is applicable to the tax on amounts paid for communication services. However, the exemption does not apply to (1) retailers taxes on diesel fuel and special motor fuel, (2) the manufacturers imposed under Chapter 32 of the Code, and (3) the taxes imposed on aviation fuel, transportation of persons and property, and the use of civil aircraft. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 73–431, 1973–2 C.B. 364.

148.36 Federally chartered organizations. Certain organizations created by Congressional legislation but having separate status from the primary departments of the Federal Government are subject to the taxes on air transportation, aviation fuel, and use of airport facilities imposed by the Airport and Airway Revenue Act of 1970. §§154.1–1. 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code)

Rev. Rul. 72–11, 1972–1 C.B. 732.

148.37 Flying club. That portion of amounts paid by members of a nonprofit flying club that is attributable to the cost of taxable transportation service furnished by the club is subject to tax. The club is responsible for collecting and paying the tax. §49.4261–7. (Se. 4261, '54 Code.)

Rev. Rul. 68–660, 1968–2 C.B. 517.

148.38 Foreign charterer; liability for $3.00 head tax. When a payment for air transportation that is subject to the $3.00 tax is made outside the U.S. to a foreign charterer, the airline that furnishes the transportation triggering the $3.00 tax is required to collect, report and pay the tax. Rev. Rul. 75–296 distinguished. §§42.4291–1, 301.7805–1. (Secs. 4261, 4263, 4291, 7805; '54 Code.)

Rev. Rul. 86–137, 1986–47 I.R.B. 5.

148.39 Foreign governments. Ambassadors, ministers, and other representatives of foreign governments serving in a representative capacity are not exempt from tax on air transportation of persons or property. Rev. Rul. 296 superseded. Amplified by Rev. Rul. 80–89. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54Code.)

Rev. Rul. 73–198, 1973–1 C.B. 425.

148.40 Foreign governments; international organizations. The taxes imposed by the Airport and Airway Revenue Act of 1970, Pub.L. 91–258, are applicable to the transportation services involving foreign diplomats, consular and other officers, and agencies or commissions of foreign governments. The taxes also apply to employees of international organizations, even though such employees are otherwise exempt from certain Federal excise taxes by virtue of statutory or treaty provisions. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–10, 1972–1 C.B. 721.

148.41 Foreign governments, ministers. The term "ministers" as used in Rev. Rul. 296 (superseded by Rev. Rul. 73–198) does not include ministers of the gospel, and they are not exempt from the tax on transportation of persons. (Sec. 4261, '54 Code.)

Rev. Rul. 58–389, 1958–2 C.B. 828.

148.42 Foreign travel; payment made outside U.S. There is no standard form of exemption certificate for establishing the nontaxable character of payments made outside the U.S. for transportation of persons. §130.54. (Sec. 3469, '39 Code; Sec. 4262, '54 Code.)

Rev. Rul 54–39, 1954–1 C.B. 267.

148.43 Foreign travel; ticket purchased at port of entry. The amount paid at a port of entry in the U.S. for transportation to a destination elsewhere in the U.S., whether one-way or round-trip, is subject to tax, even though such transportation is part of a continuous international journey. §130.51. (Sec. 3469, '39 Code; Sec. 4262, '54 Code.)

Rev. Rul. 50, 1953–1 C.B. 468.

148.44 Foreign travel; unused portion of round-trip ticket. A carrier that allows a credit for the value of the unused portion of a round-trip ticket may allow a credit for the tax properly allocable therto; such credit constitutes a refund of the transportation payment and the carrier is entitled to a credit for such tax adjustment. §130.77. (Sec. 3471, '39 Code; Sec. 6415, '54 Code.)

Rev. Rul. 9, 1953–1 C.B. 468.

148.45 Foreign travel; Western Hemisphere; through journey. Where an amount is paid in the U.S. for a separate ticket issued for transportation to a point within the northern portion of the Western Hemisphere, and such ticket is issued in conjunction with another ticket in making a through journey to a point outside the northern portion of the Western Hemisphere, the tax does not apply to the amount paid for any portion of the transportation. §130.64. (Sec. 3469, '39 Code; Sec. 4262, '54 Code.)

Rev. Rul. 55–451, 1955–2 C.B. 664.

148.46 Gift certificate. The tax on transportation of persons does not apply to a payment for a travel gift certificate; the tax will apply upon the use of the certificate for the purchase of transportation. (Sec. 4261, '54 Code.)

Rev. Rul. 56–157, 1956–1 C.B. 523.

148.47 Government-owned and company-owned aircraft. An aviation company operating under a contract with a Government agency to provide domestic air transportation for the agency's personnel using both government-owned "public aircraft" and company planes is liable for tax on the "amount paid" for transportation on the Government's aircraft as well as its own. The computation of the tax may be based either on the cash received plus the value of the aircraft use and other agency contributions, or a comparable amount for similar services using a company plane. §49.4261–1 (Sec. 4261, '54 Code.)

Rev. Rul. 74–123, 1974–1 C.B. 313.

148.48 Helicopter. The taxes apply to all types of aircraft, including helicopters, provided all other conditions for liablity are present irrespective of whether thay may or may not use public or commercial airports in taking off and land-

ing, or the airways when operating. §§154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 71–126, 1971–1 C.B. 363.

148.49 Helicopter rental service. A helicopter rental company's services are considered to be subject to the tax on transportation of persons where (1) it leases helicopters with pilots to an oil company for use in transporting prospectors, (2) retains possession and control of the helicopters, and (3) performs all services in operating the vehicles. Thus, the tax applies to the portion of the total payment which is reasonably allocable to the transportation of persons. If no allocation is made, the tax applies to the total payment for the lease, which includes the cost of gas and oil supplied by the lessee to the lessor for operation of the helicopters. §42.4261–7. (Sec. 4261, '54 Code.)

Rev. Rul. 60–311, 1960–2 C.B. 341.

148.50 Helicopter rental service. Hourly and flat rates, which include charges for layover time and movement of aircraft in deadhead service as well as for actual flight time, charged by a helicopter rental company for piloted helicopters having maximum certificated takeoff weights in excess of 6,000 pounds to a company for the transportation of employees to and from their job sites are subject to the tax imposed by section 4261. Fuel used in such flights by helicopters having maximum certificated takeoff wieghts of 6,000 pounds or less is subject to tax under section 4041(c). Rev. Rul. 61–140 superseded. §154.1–1. (Secs. 4041, 4261, 4281; '54 Code.)

Rev. Rul. 76–556, 1976–2 C.B. 354.

148.51 Helicopters under contract to Federal agency. A contractor providing and controlling the pilots, maintenance, and fuel for helicopters provided to a Federal agency for its administrative activities and for forest fire detection, reconnaisance, and suppression is furnishing transportation services taxable under section 4261 or 4271 when transporting agency personnel or property. However, the tax imposed on aviation fuel applies to helicopter use for the agency with only the contractor's employees aboard, such as flights to spot fires or drop fire retardant chemicals. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 76–477, 1976–2 C.B. 329.

148.52 Incidental transportation without charge. Where the only charge made is the established fare for transportation from a coastal gateway point of embarkation to a destination in Hawaii or a foreign destination, and no additional fare is charged for such incidental transportation as may be necessary to bring a passenger to a coastal gateway point, no tax is collectible for such additional transportation for which no amount is payable by the passenger. §49.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 60–152, 1960–1 C.B. 547.

148.53 International airline; employees; U.S. air travel. Service charges paid by international airlines employees for travel between certain points in the U.S. are amounts paid for transportation by air irrespective of the fact that the airline is not certificated to operate regular commercial service between such points. Rev. Rul. 70–381 amplified. §49.4261–7. (Sec. 4261, '54 Code.)

Rev. Rul. 72–286, 1972–1 C.B. 349.

148.54 International flights; connecting portion paid for in U.S. A payment within the U.S. for a connecting portion of an international journey from Europe to Canada arranged for and scheduled in Europe prior to starting travel with a stopover in New York City of less than six hours is not subject to the tax on the transportation of persons by air provided all the requirements of reg. 49.4261–4(c) and (d) are met. A similar conclusion applies to the return trip. §49.4261–4. (Secs. 4261, 4263; '54 Code.)

Rev. Rul. 74–537, 1974–2 C.B. 369.

148.55 International flights; "free" air transportation. Applicability of the 3 dollar head tax to transportation of persons by air involving "free" air travel furnished by an airline to (1) its employees while on official company business or while engaged in personal travel, (2) an employee to whom a ticket is issued for use while engaged in personal travel where a handling or service charge is made for handling the ticket request, and (3) tour conductors accompanying groups of tourists. §§49.4261–1, 49.4262(a)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 72–245, 1972–1 C.B. 347.

148.56 International flights; "package holiday." The 3 dollar head tax on transportation of persons by air applies to a tourist organization's "package holiday" which includes "free" transportation to an island outside the U.S. to purchasers of the package holiday. §42.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 72–108, 1972–1 C.B. 346.

148.57 International flights; 6-hour layover rule. Applicability of the 3 dollar head tax and the 8-percent tax on the transportation of persons by air involving layovers where tickets are purchased (1) in Montreal for a flight to London with and 8-hour layover in New York, (2) in Los Angeles for a flight to Nassau with 4-hour layovers in both Dallas and Miami, (3) in Los Angeles for a flight to Tokyo via Honolulu with a 7-hour layover in Honolulu, and (4) in Los Angeles for a round-trip flight to Honolulu with a 5-hour layover in Honolulu. §§49.4261–1, 49.4262(a)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 72–107, 1972–1 C.B. 344.

148.58 International flights; U.S. military chartered commercial aircraft. The 3 dollar head tax imposed on the use of international air travel facilities applies to each passenger on commercial aircraft chartered by the U.S. military for transporting active duty personnel whether a passenger is in a personal or official travel status. §§49.4261–1, 49.4262(a)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 72–309, 1972–1 C.B. 348.

148.59 Irrigation districts; California. Irrigation districts formed under California law and specifically declared to be state agencies formed and existing for governmental purposes come within the scope of the exemptions provided with respect to State or political subdivisions; however, the Federal excise exemptions do not apply to amounts paid for air transportation. Rev. Rul. 57–254 superseded. (Secs. 4055, 4221, 4292; '54 Code.)

Rev. Rul. 76–549, 1976–2 C.B. 330.

148.60 Maintenance and operation of aircraft for owner. Where a company owns an aircraft and appoints an airline company as its agent to service, maintain, overhaul, and operate such aircraft for the purpose of transporting the company's personnel, the airline company is not furnishing transportation service to such company. Therefore, amounts paid for such services are not subject to the tax on the transportation of persons. §42.4261–7. (Sec. 4261, '54 Code.)

Rev. Rul. 58–215, 1958–1 C.B. 439.

148.61 Mixed load of persons and property. A single amount paid for air transportation of a mixed load of persons and property must be allocated on a reasonable basis for purposes of determining the separate taxes applicable to the transportation of persons and the transportation of property. Rev. Rul. 60–63 superseded with respect to amounts paid after July 1, 1970. §§49.4261–7, 154.2–1. (Secs. 4261, 4271; '54 Code.)

Rev. Rul. 72–585, 1972–1 C.B. 578.

148.62 Municipal associations. Municipal associations composed of towns and cities of their respective states and organized exclusively for public purposes are subject to the tax on air transportation of persons. §§148.1–3, 154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)

Rev. Rul. 76–550, 1976–2 C.B. 331.

148.63 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

148.64 Noncommercial; limited commercial flights. An aircraft operator whose flights are primarily in noncommercial aviation with a limited number of commercial passenger flights is liable for either the aviation fuel tax or the transportation of persons tax on a flight-by-flight basis. Amplified by Rev. Rul. 77–405. §§49.4261–1, 154.1–1. (Secs. 4041, 4261; '54 Code.)

Rev. Rul. 72–360, 1972–2 C.B. 542.

148.65 Noncommercial aviation; affiliated group. For purposes of the exemption provided by section 4282(a), the determination of whether the aircraft of an affiliated group is available for hire by persons not members of the group may not be made on a flight by flight basis; if the exemption does not apply, the determination of whether the aviation fuel taxes or the air transportation taxes apply will be made on a flight by flight basis. Rev. Rul. 72–360 amplified. Amplified by Rev. Rul. 79–29. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4 '54 Code.)

Rev. Rul. 77–405, 1977–2 C.B. 381.

148.66 Noncommercial aviation; affiliated group. An affiliated group's aircraft that has ceased to be made available for hire to persons outside the affiliated group is eligible for the transportation tax exemption provided by section 4282(a). Rev. Rul. 77–405 amplified. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4282; '54 Code.)

Rev. Rul. 79–29, 1979–1 C.B. 358.

148.67 Package tour; free air transportation. The tax applies to the portion of the amount paid for a package tour which is attributable to so-called free transportation. §49.4261–2. (Sec. 4261, '54 Code.)

Rev. Rul. 63–155, 1963–2 C.B. 566.

148.68 Pilot training flights. The tax on the transportation of persons by air does not apply to the use of a commercial aviation company's aircraft to train its own pilots or those not employed by the company. §49.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 73–121, 1973–1 C.B. 421.

148.69 Security procedures charge. A charge authorized by the Civil Aeronautics Board to be added by airlines to passenger tariffs for ex-

penses involving security procedures is part of "the amount paid" for taxable transportation of persons by air. §49.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 73–508, 1973–2 C.B. 366.

148.70 Small aircraft; unscheduled flights; airline engaged in scheduled service. The exemption from tax on transportation of persons by air does not apply to amounts paid for unscheduled flights on small aircraft by an airline that is primarily engaged in operating a regularly scheduled air service between the same two points. (Secs. 4261, 4281; '54 Code.)

Rev. Rul. 72–219, 1972–1 C.B. 350.

148.71 State interagency transactions. The tax on air transportation of persons does not apply to non-cash transactions between state agencies for transportation of their employees for official business on state-owned aircraft. §49.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 79–355, 1979–2 C.B. 385.

148.72 State sales tax on services rendered. State sales tax imposed on sellers of air transportation and passed on to their customers as a separately billed item is part of the "amount paid" for air transportation and is includible in determining the amount upon which the tax on the transportation of persons by air is imposed. §49.4261–1. (Sec. 4261, '54 Code.)

Rev. Rul. 73–344, 1973–2 C.B. 365.

148.73 Tickets; fare construction ladder. The penalty under section 7275(c) will not apply if air passenger tickets prepared using a "fare construction ladder" show the total paid for transportation, the tax for each travel segment, and the total for all the segments. (Secs. 4261, 7275; '54 Code.)

Rev. Rul. 73–86, 1973–1 C.B. 608.

148.74 Tour of U.S. and Mexico; intermediate stops. The eight percent tax on transportation of persons by air is applicable to the full amount paid for an air tour of the U.S. and Mexico which originates in and returns to New York City with intermediate stops in Florida, Mexico, and California. §§49.4261–1, 49.4262(a)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 72–233, 1972–1 C.B. 346.

148.75 Travel agencies; return and payment of tax. A travel agency that is an independent broker licensed by the ICC and sells tours in aircraft it charters is required to collect the transportation tax, file returns, and pay the tax to the Government. However, a travel agency that sells tours as the agent of an airline must collect the tax and remit it to the airline for the filing of returns and payment of the tax. Distinguished by Rev. Rul. 80–34. §§42.4291–1, 49.4261–7. (Secs. 4261, 4291; '54 Code.)

Rev. Rul. 75–296, 1975–2 C.B. 440.

148.76 Travel cards for reduced fare. Amounts paid for travel cards which entitle certain classes of individuals to reduced air fares are not subject to tax. §49.4261–8. (Sec. 4261, '54 Code.)

Rev. Rul. 70–515, 1970–2 C.B. 270.

148.77 Two or more carriers. Where the transportation of persons involves the services of two or more carriers, the tax applies only to the payments made by, or on behalf of, the passengers for the complete transportation service. The tax does not apply to payments made by the carriers between themselves in settlement of their charges for their respective services. §130.72. (Sec. 3469, '39 Code; Sec. 4262, '54 Code.)

Rev. Rul. 55–534, 1955–2 C.B. 665.

148.78 Uninterrupted international; partly by sea. The air transportation portion of a trip beginning and completely terminated within the U.S., but continued by steamship to a point outside the U.S., is subject to tax. §§49.4261–1, 49.4262(c)–1. (Secs. 4261, 4262; '54 Code.)

Rev. Rul. 72–374, 1972–2 C.B. 576.

Property

150.1 Accessorial services; charges separately stated. Examples illustrate the applicability of the tax imposed on the transportation of property by air to amounts paid for accessorial services performed by air carriers engaged in transporting property by air for hire, where additional charges for such services are separately stated. §154.2–1. (Sec. 4271, '54 Code.)

Rev. Rul. 71–398, 1971–2 C.B. 373.

150.2 Aerial firefighting service. Sales of aviation fuel for use in aircraft providing aerial firefighting protection services are subject to the tax on special fuels, but amounts paid for such services are not subject to the tax on the transportation of persons or property by air. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 72–156, 1972–1 C.B. 331

150.3 Affiliated group's aircraft. For purposes of the exemption provided by section 4282(a), the determination of whether the aircraft of an affiliated group is available for hire by persons not members of the group may not be made on a flight by flight basis; if the exemption does not apply, the determination of whether the aviation fuel taxes or the air transportation taxes apply will be made on a flight by flight basis. Rev. Rul. 72–360 amplified. Amplified by Rev. Rul. 79–29. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4 '54 Code.)

Rev. Rul. 77–405, 1977–2 C.B. 381.

150.4 Affiliated group's aircraft. An affiliated group's aircraft that has ceased to be made available for hire to persons outside the affiliated group is eligible for the transportation tax exemption provided by section 4282(a). Rev. Rul. 77–405 amplified. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4282; '54 Code.)

Rev. Rul. 79–29, 1979–1 C.B. 358.

150.5 Aircraft operator; FAA status. The status of an aircraft operator as a "commercial operator" under Federal Aviation Administration regulations is not determinative in applying the aviation fuel and transportation taxes. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271, 4281, 4282; '54 Code.)

Rev. Rul. 78–75, 1978–1 C.B. 340.

150.6 Alaska and Canada. Examples illustrate the applicability of the tax on air transportation of persons over Canadian territory or international waters between the continental U.S. and Alaska or Hawaii and within Hawaiian Islands or Alaska. Further examples illustrate the applicability of the tax on air transportation of property from Alaska to Whitehorse, Canada, within 225 miles of Alaska but beyond the 225 mile zone, and between points in Alaska with a stopover in Whitehorse. Rev. Ruls. 69–507 and 71–465 superseded. §§49.4261–1, 49.4262(b)–1, 154.2–1. (Secs. 4261, 4262, 4271, 4272; '54 Code.)

Rev. Rul. 75–166, 1975–1 C.B. 352.

150.7 Alaska to drilling site on Continental Shelf. The tax on the transporation by air of persons and property is applicable to amounts paid for transportation between a petroleum company's base site in Alaska and its off-shore drilling site located in international waters on the Continental Shelf approximately 100 miles beyond the 3-nautical-mile boundary of the U.S. Amplified by Rev. Rul. 81–257. Distinguished by Rev. Rul. 83–143. §§49.4261–1, 154.2–1. (Secs. 4261, 4262, 4271, 4272; '54 Code.)

Rev. Rul. 77–197, 1977–1 C.B. 344.

150.8 Applicable to all users. In general, all users are subject to the taxes on amounts paid for taxable air transportation of persons and property. Exemptions are provided for certain helicopter uses, certain small aircraft, and certain affiliated groups. §§49.4261–1, 154.2–1. (Secs. 4261, 4271; '54 Code.)

Rev. Rul. 83–165, 1983–2 C.B. 197.

150.9 Applicable to all users. The user taxes on air transportation of persons or property and use of civil aircraft imposed by the Airport and Airway Revenue Act of 1970 apply to all users. The user taxes on fuel for noncommercial aviation and aircraft tires and tubes do not apply to users who come within the scope of certain exemptions provided by sections 4041 and 4221. Rev. Ruls. 72–10 and 73–431 amplified and modified, Rev. Rul. 72–11 amplified, and Rev. Rul. 73–198 modified. §§48.4071–1, 49.4261–1, 145.4–1, 148.1–3, 148.1–4, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4071, 4221, 4222, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 78–155, 1978–1 C.B. 362.

150.10 Chartered services; layover time charges. Amounts paid after June 30, 1970, for certain charges in connection with chartered aircraft layover time consisting of an hourly rate plus expenses of the pilot and crew are subject to the taxes imposed on transportation. §§49.4261–1, 154.2–1. (Secs. 4261, 4262, 4271, 4272; '54 Code.)

Rev. Rul. 72–565, 1972–2 C.B. 573.

150.11 Continental U.S. to Alaska. The tax on transportation of property by air does not apply to amounts charged for the non-U.S. portion of a flight from the continental U.S. to Alaska on either a nonstop flight or a flight with a scheduled stopover in Canada beyond the 225-mile zone. However, if the flight includes a scheduled stopover in Canada within the 225-mile zone, only the portion of the flight from the stopover point to the Alaskan border is excluded from application of the tax. §§49.4262(b)–1, 154.2–1. (Secs. 4262, 4271, 4272; '54 Code.)

Rev. Rul. 75–27, 1975–1 C.B. 355.

150.12 Continental U.S. to drilling rigs on Continental Shelf. The air transportation tax imposed by section 4261 applies to flights to, from, and between semi-submersible drilling rigs when they are engaged in oil and gas activities on the Outer Continental Shelf. Rev. Rul. 77–197 amplified. Distinguished by Rev. Rul. 83–143. §49.4261 (Sec. 4261, '54 Code.)

Rev. Rul. 81–257, 1981–2 C.B. 214.

150.13 Corporate aircraft; shareholders' exclusive use. A corporation that employs a full-time pilot to fly an aircraft which it owns and maintains for use exclusively by its shareholders, each of whom establish the schedule and destinations of flights and is charged an amount for flight service based either on an hourly rate or on the number of miles flown, is engaged in selling transportation services and is subject to the taxes imposed by sections 4261(a) and 4271(a) rather than of section 4041(c). §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 76–431, 1976–2 C.B. 328.

150.14 Federal credit unions. The exemption from taxes provided Federal credit unions under the Federal Credit Union Act is applicable to the tax on amounts paid for communication services. However, the exemption does not apply to (1) retailers taxes on diesel fuel and special motor fuel, (2) the manufacturers taxes imposed under Chapter 32 of the Code, and (3) the taxes

imposed on aviation fuel, transportation of persons and property, and the use of civil aircraft. §§48.4041–1 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 73–431, 1973–2 C.B. 364.

150.15 Federally chartered organizations. Certain organizations created by Congressional legislation but having separate status from the primary departments of the Federal Government are subject to the taxes on air transportation, aviation fuel, and use of airport facilities imposed by the Airport and Airway Revenue Act of 1970. Amplified by Rev. Rul. 78–155. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–11, 1972–1 C.B. 732.

150.16 Foreign governments. Ambassadors, ministers, and other representatives of foreign governments serving in a representative capacity are not exempt from tax on air transportation of persons or property. Rev. Rul. 296 superseded. Amplified by Rev. Rul. 80–89. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4164–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54 Code.)

Rev. Rul. 73–198, 1973–1 C.B. 425.

150.17 Foreign governments; international organizations; personnel. The taxes imposed by the Airport and Airway Revenue Act of 1970, Pub.L. 91–258, are applicable to the transportation services involving foreign diplomats, consular and other officers, and agencies or commissions of foreign governments. The taxes also apply to employees of international organizations, even though such employees are otherwise exempt from certain Federal excise taxes by virtue of statutory or treaty provisions. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–10, 1972–1 C.B. 721.

150.18 Helicopters. The taxes apply to all types of aircraft, including helicopters, provided all other conditions for liability are present irrespective of whether they may or may not use public or commercial airports in taking off and landing, or the airways when operating. §§154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 71–126, 1971–1 C.B. 363.

150.19 Helicopters; construction services. The tax on air transportation of property does not apply to amounts paid by a construction company to a helicopter company for setting heating and air conditioning units on roofs of buildings, dismantling tower cranes, and aiding in the construction of power lines and ski lifts; however, the tax does apply to amounts paid for transporting building materials from a dock on the mainland to an island two miles off the coast and merely leaving the materials at the construction site. §154.2–1. (Sec. 4271, '54 Code.)

Rev. Rul. 74–496, 1974–2 C.B. 370.

150.20 Helicopters under contract to Federal agency. A contractor providing and controlling the pilots, maintenance, and fuel for helicopters provided to a Federal agency for its administrative activities and for forest fire detection, reconnaisance, and suppression is furnishing transportation services taxable under section 4261 or 4271 when transporting agency personnel or property. However, the tax imposed on aviation fuel applies to helicopter use for the agency with only the contractor's employees aboard, such as flights to spot fires or drop fire retardant chemicals. §§49.4261–1, 154.1–1, 154.2–1. (Secs. 4041, 4261, 4271; '54 Code.)

Rev. Rul. 76–477, 1976–2 C.B. 329.

150.21 Mixed load of persons and property. A single amount paid for air transportation of a mixed load of persons and property must be allocated on a reasonable basis for purposes of determining the separate taxes applicable to the transportation of persons and the transportation of property. Rev. Rul. 60–63 superseded with respect to amounts paid after June 1970. §§49.4261–7, 154.2–1. (Secs. 4261, 4271; '54 Code.)

Rev. Rul. 72–585, 1972–2 C.B. 578.

150.22 Municipal associations. Municipal associations composed of towns and cities of their respective states and organized exclusively for public purposes are subject to the tax on air transportation of property. Rev. Rul. 58–156 superseded. §§148.1–3, 154.2–1. (Secs. 4055, 4221, 4261, 4271, 4292; '54 Code.)

Rev. Rul. 76–550, 1976–2 C.B. 331.

150.23 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

150.24 Partly by air; exportation and importation movement. Property for export shipped by air from one point in the U.S. to another and then by boat to a point outside the U.S. is not taxable transportation, provided the shipper and carrier comply with the requirements of the regulations, including in all cases, the furnishing of a properly executed Form 1363, Export Exemption Certificate. However, the air portion of the importation movement of property imported by boat and transshipped by air to various locations in the U.S. is taxable transportation. §154.2–1. (Secs. 4271, 4272; '54 Code.)

Rev. Rul. 71–445, 1971–2 C.B. 375.

150.25 Postal Service; airport terminal handling charges. Terminal handling charges paid by the U.S. Postal Service to scheduled certificated air carriers for services in connection with handling mail at the airport are not subject to the tax imposed by section 4271(a). Rev. Rul. 74–512 revoked. §154.2–1 (Sec. 4271, '54 Code.)

Rev. Rul. 80–53, 1980–1 C.B. 252.

150.26 Postal Service contract. Amounts paid for regular round-trip mail flights, chartered and controlled by the Postal Service, between two cities not normally served by the carrier are exempt from tax. (Secs. 4271, 4281; '54 Code.)

Rev. Rul. 72–617, 1972–2 C.B. 580.

150.27 Refunds; prior law. A carrier which has erroneously overcollected transportation of property tax from a consignee with respect to a shipment may not refund such tax to the shipper thereof even though the shipper presents with his claim to the carrier the original receipt showing payment of the tax. (Sec. 4271, '54 Code.)

Rev. Rul. 57–265, 1957–1 C.B 404.

150.28 Specified inland waterway; tax exempt fuel. The Houston Ship Channel is not considered part of the G.I.W.W. for purposes of section 4042. §48.4042–1. (Sec. 4042, '54 Code.)

Rev. Rul. 84–8, 1984–1 C.B. 207.

150.29 To and from Puerto Rico; through airwaybill. Air transportation of raw materials to Puerto Rico from various U.S. locations and return air transportation of finished goods to various U.S. locations are not taxable transportation where the points of origin and destination, as well as the export and import character of the transportation, is evidenced by a through airwaybill or a specific contract between the manufacturer and the air carrier. §154.2–1. (Secs. 4271, 4272; '54 Code.)

Rev. Rul. 72–287, 1972–1 C.B. 349.

Use tax

Aircraft

152.1 Antique and crop dusting. Piston-driven antique and crop dusting aircraft, using exclusively private facilities for takeoffs and landings, are taxable civil aircraft used in the navigable airspace of the U.S. subject to the basic and poundage tax. §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul. 71–176, 1971–1 C.B. 379.

152.2 Civil; applicable to all users. The user taxes on air transportation of persons or property and use of civil aircraft imposed by the Airport and Airway Revenue Act of 1970 apply to all users. The user taxes on fuel for noncommercial aviation and aircraft tires and tubes do not apply to users who come within the scope of certain exemptions provided by sections 4041 and 4221. Rev. Ruls. 72–10 and 73–431 amplified and modified, Rev. Rul. 72–11 amplified, and Rev. Rul. 73–198 modified. §§48.4071–1, 49.4261–1, 145.4–1, 148.1–3, 148.1–4, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4071, 4221, 4222, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 78–155, 1978–1 C.B. 362.

152.3 Civil Air Patrol. Aircraft owned by the Civil Air Patrol and used in the performance of its activities are taxable civil aircraft used in the navigable airspace of the U.S. subject to tax. §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul. 71–323, 1971–2 C.B 378.

152.4 Commercial; foreign air commerce; U.S. service stop; refund. A commercial flight from Los Angeles to Tokyo is considered as transportation in foreign air commerce for purposes of the aircraft use tax refund provided under section 6426(a) even though the aircraft makes a scheduled or unscheduled refueling or servicing stop in Alaska, provided (1) the operator is not certified to operate commercial flights between such points in the U.S. and (2) the flight is resumed in due course. If the aircraft is certified for commercial flights between Los Angles and Alaska, that leg of the flight is not foreign air commerce. §§154.3–1, 154.4–1.(Secs. 4491, 6426; '54 Code.)

Rev. Rul. 73–336, 1973–2 C.B. 410.

152.5 Commercial; U.S. flights over international waters. Aircraft used in nonstop commercial flights from the continental U.S. to Alaska or Hawaii are civil aircraft used in the navigable airspace of the U.S. and subject to tax. §§154.3–1, 154.4–1. (Secs. 4491, 4492, 6426; '54 Code.)

Rev. Rul. 73–243, 1973–1 C.B. 449.

152.6 Corporate; shareholders' exclusive use. A corporation that employs a full-time pilot to fly an aircraft which it owns and maintains for use exclusively by its shareholders, each of whom establish the schedule and destinations of flights and is charged an amount for flight service based

either on an hourly rate or on the number of miles flown, is engaged in selling transportation services and is subject to the taxes imposed by sections 4261(a) and 4271(a) rather than of section 4041(c). §§49.4261–1, 154.1–1, 154.2–1. (Secs. 404., 4261, 4271; '54 Code.)

Rev. Rul. 76–431, 1976–2 C.B. 328.

152.7 Experimental aircraft; flight testing. The use of experimental aircraft by an aircraft manufacturer solely for flight testing new equipment or basic changes in aircraft design is a taxable use of civil aircraft. §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul. 72–427, 1972–2 C.B. 587.

152.8 Federal credit unions. The exemption from taxes provided Federal credit unions under the Federal Credit Union Act is applicable to the tax on amounts paid for communication services. However, the exemption does not apply to (1) retailers taxes on diesel fuel and special motor fuel, (2) the manufacturers taxes imposed under Chapter 32 of the Code, and (3) the taxes imposed on aviation fuel, transportation of persons and property, and the use of civil aircraft. §§48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 73–431, 1973–2 C.B. 364.

152.9 Federally chartered organizations. Certain organizations created by Congressional legislation but having separate status from the primary departments of the Federal Government are subject to the taxes on air transportation, aviation fuel, and use of airport facilities imposed by the Airport and Airway Revenue Act of 1970. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–11, 1972–1 C.B. 732.

152.10 Foreign air commerce; leased craft; refund. The owner-lessor of taxable civil aircraft is entitled to a refund of the annual aircraft use tax paid with respect to a leased aircraft used by the lessee in foreign air commerce. §§154.3–1, 154.4–1. (Secs. 4491 6426; '54 Code.)

Rev. Rul. 73–321, 1973–2 C.B. 410.

152.11 Foreign air commerce; stop in U.S.; refund. The domestic portion of an airline's flight between Washington, D.C. and a foreign country that consists of a stop in New York, at which point no passengers are allowed to alight on the trip to the foreign country and none are allowed to board on the return trip, is foreign air commerce for purposes of the aircraft use tax refund provided by section 6426(a). §§154.3–1, 154.4–1. (Secs. 4491, 4492, 6426; '54 Code.)

Rev. Rul. 77–52, 1977–1 C.B. 348.

152.12 Foreign governments. Ambassadors, ministers, and other representatives of foreign governments serving in a representative capacity are not exempt from airway user tax. Rev. Rul. 296 superseded. Amplified by Rev. Rul. 80–89. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4371, 4481, 4491; '54 Code.)

Rev. Rul. 73–198, 1973–1 C.B. 425.

152.13 Foreign governments; international organizations. The taxes imposed by the Airport and Airway Revenue Act of 1970, Pub.L. 91–258, are applicable to the transportation services involving foreign diplomats, consular and other officers, and agencies or commissions of foreign governments. The taxes also apply to employees of international organizations, even though such employees are otherwise exempt from certain Federal excise taxes by virtue of statutory or treaty provisions. §§154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 72–10, 1972–1 C.B. 721.

152.14 Helicopters. The taxes apply to all types of aircraft, including helicopters, provided all other conditions for liability are present irrespective of whether they may or may not use public or commercial airports in taking off and landing, or the airways when operating. §§154.2–1, 154.3–1. (Secs. 4041, 4261, 4271, 4491; '54 Code.)

Rev. Rul. 71–126, 1971–1 C.B. 363.

152.15 "Home built"; exhibition flights. A piston-driven "home-built" biplane occasionally used by the individual owner for exhibition flights at air shows is a "taxable civil aircraft" subject to the use tax. §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul. 72–246, 1972–1 C.B. 353.

152.16 Maximum certificated takeoff weight. Methods are described to establish the maximum certificated takeoff weights of aircraft for purposes of the tax imposed by section 4491(a). §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul. 77–144, 1977–1 C.B. 349.

152.17 Military; U.S. Army owned and operated. Aircraft owned and operated by the U.S. Army are not "taxable civil aircraft" even though they are registered with the Federal Aviation Agency. Rev. Rul. 71–514 distinguished. §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul.72–41, 1972–1 C.B. 353.

152.18 Military flying clubs; planes on loan from U.S. Tax on the use of civil aircraft subject to the registration requirements of the Federal Aviation Act of 1958 applies to aircraft loaned to military flying clubs by various branches of the Armed Forces. Distinguished by Rev. Rul. 72–41. §154.3–1. (Secs. 4491, 4492; '54 Code.)

Rev. Rul. 71–514, 1971–2 C.B. 378.

152.19 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

152.20 State owned police helicopter. The tax on use of civil aircraft imposed by section 4491 applies to a helicopter owned by a state and used exclusively for police functions and does not violate the implied immunity of a state government from Federal taxation. (Sec. 4491, '54 Code.)

Massachusetts, 435 U.S. 444, Ct. D. 1990, 1978–1 C.B. 368.

Highway

154.1 Air-conditioning unit. In determining the taxable gross weight of a bus, an air-conditioning unit which is attached to the bus should be excluded in finding the actual unloaded weight. §41.4482(b)–1. (Sec 4482, '54 Code.)

Rev. Rul. 58–469, 1958–2 C.B 858.

154.2 Alterations. The tax applies to the use of a highway motor vehicle although its body or concrete mixer drum was previously part of another vehicle on which the tax had been paid for the current taxable year. However, no new tax or further tax liability for the current year results from replacement of an old body or concrete mixer drum with a new one on a highway motor vehicle with respect to which such tax has been paid for that year. (Sec. 4481, '54 Code.)

Rev. Rul. 59–264, 1959–2 C.B. 342.

154.3 Articles purchased by parent-teachers association; donated to state school. Excise tax exemptions for state and local governments do not apply to articles that are sold to a parent-teachers association and then donated to a state school. Also, the donation of the articles does not establish a basis for a credit or refund of the tax paid on the article. Rev. Rul. 58–107 superseded. §§41.4483–1, 48.4041–11, 48.4221–5, 48.6416(b)–2. (Secs. 4041, 4221, 4253, 4483, 6416; '54 Code.)

Rev. Rul. 82–31, 1982–1 C.B. 166.

154.4 Axle defined. The term axle, as used in the schedule of taxable gross weights, is not restricted solely to driving axles but includes all axles which are, in fact, parts of the vehicles. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 57–226, 1957–1 C.B. 425.

154.5 Buses; suburban-type. Suburban-type buses used to provide mass transportation that incorporate features normally found in both intercity and transit-type buses are "transit-type" buses exempt from the highway use tax. §§41.4481–1, 41.4483–2. (Secs. 4481, 4483; '54 Code.)

Rev. Rul. 72–567, 1972–2 C.B. 586.

154.6 City trucks; nongovernmental activities. A city's use of its trucks having gross weights in excess of 26,000 pounds in the performance of a contract awarded to it by an industrial company to collect and dispose of waste from the company's premises qualifies for the exemption. §§41.4481–1, 41.4483–1. (Secs. 4481, 4483; '54 Code.)

Rev. Rul. 74–367, 1974–2 C.B. 375.

154.7 Concrete mixer. Certain parts of a concrete mixer mounted on a vehicle may be excluded in determining the actual unloaded weight of the vehicle, providing the parts are used only in loading, unloading, protecting, or preserving the cargo, and are not a part of the body and perform no function in the movement or maintenance of the vehicle. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 59–38, 1959–1 C.B. 473.

154.8 Conditional sale or lease of highway motor vehicle. A company is not liable for the highway motor vehicle use tax on vehicles conditionally sold or leased by it, even though the name of the company appears on the "Certificate of Ownership" as the *legal owner* along with the name of the purchaser or lessee as the *registered owner*. §41.4481–2. (Sec. 4481, '54 Code.)

Rev. Rul. 64–97, 1964–1 (Part 1) C.B. 405.

154.9 Container-van supportive and securing devices. The weight of a locking frame mounted permanently and used to support and secure a container van body to a truck chassis is included in determining the actual unloaded weight of the vehicle. However, the weight of a hydraulic lifter that neither supports nor secures the container-van body to the chassis and the weight of retractable or portable legs that support the body while dismounted are not included in the actual unloaded weight of the vehicle. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 75–399, 1975–2 C.B. 445.

154.10 Converted truck-tractor. The conversion of a two-axled truck-tractor into a three-axled truck-tractor, or vice versa, by the addition or removal of a multipurpose hitch after the first taxable use of the tractor does not affect the highway use tax for that taxable period. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 70–100, 1970–1 C.B. 242.

154.11 Converted unit. Where a vehicle, subject to use tax, is altered and thereby changes its classification under the schedule of taxable gross weights, the tax due for the year is computed on the basis of the taxable gross weight of the vehicle at the time of its first taxable use in that particular year. §41.4481–1. (Sec. 4481, '54 Code.)

Rev. Rul. 57–259, 1957–1 C.B. 423.

154.12 Convertible units; fifth wheel or kingpin. A pickup truck equipped with a removable bar and fifth wheel attachment or a special folding kingpin in operating position is classified as a truck-trailer combination for highway use tax purposes; when not so equipped, it is classified as a truck. A truck-tractor equipped with a headramp to carry automobiles and a fifth wheel for towing semitrailers in transporting automobiles are classified as truck-tractors. Rev. Rul. 63–119 superseded. Distinguished by Rev. Rul. 77–36. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 76–559, 1976–2 C.B. 365.

154.13 Demonstration program; trial use of trucks. The operation of a dealer's trucks by truck operators under actual work conditions as part of the dealer's demonstration program is not "use" for purposes of the highway use tax. §§41.4481–1, 41.4482(c)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 73–109, 1973–1 C.B. 449.

154.14 Detachable container. The weight of a detachable container designed to be used with a highway motor vehicle chassis for hauling and disposing of rubbish must be included in determining the actual unloaded weight of the highway motor vehicle with which it is used. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 64–169, 1964–1 (Part 1) C.B. 407.

154.15 Dump trucks equipped to tow trailers; "single units" and "combinations." Dump trucks equipped with a pintle hook or other similar coupling device to tow lightweight construction equipment or trailers are "single unit" vehicles whereas dump trucks equipped to tow "pup" trailers or similar trailers are trucks "equipped for use in combinations". Rev. Rul. 60–260 superseded effective July 1, 1972. §§41.4481–1, 41.4482(b)–1, 301.7805–1. (Secs. 4481, 4482, 7805; '54 Code.)

Rev. Rul. 72–109, 1972–1 C.B 351.

154.16 Dump-type grain trucks equipped to tow heavy-duty trailers. A three-axle truck with an actual unloaded weight of over 13,000 pounds and gross vehicle weight ranging up to 30,000 pounds, equipped with a large dump-type grain body, hydraulic hoist, and heavy duty ball hitch, and customarily used both for transporting grain to elevators on and off the farm and for towing a heavy-duty trailer accommodating gross weights up to 18,000 pounds on which a combine is moved from farm to farm, beginning July 1, 1972 is considered a truck-trailer combination for purposes of the highway use tax schedule. §§41.4481–1, 41.4482(b)–1, 301.7805–1. (Secs. 4481, 4482, 7805; '54 Code.)

Rev. Rul. 74–539, 1974–2 C.B 376.

154.17 Exemption; American National Red Cross. The American National Red Cross comes within the term United States for purposes of the exemption from highway use tax authorized under section 4483(b). §41.4481–1. (Secs. 4481, 4483; '54 Code.)

Rev. Rul. 76–510, 1976–2 C.B. 366.

154.18 Exemption; Free Zone of Colon. The Free Zone of Colon and its agencies and officers are exempt from the taxes on communications, foreign insurance policies, and use of highway motor vehicles, the legal incidence of which would otherwise fall on them, in respect to transactions arising in the performance of their official functions for which payments are made from funds authorized and approved for such use by the Free Zone. Rev. Rul. 58–510 superseded. §§41.4481–1, 46.4371–2, 49.4251–1. (Secs. 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–476, 1975–2 C.B. 436.

154.19 Exemption; United States. The exemption from the highway use tax authorized as to the use of vehicles by the U.S. depends on whether the vehicles are actually operated by the U.S. (Sec. 4483, '54 Code.)

Rev. Rul. 57–269, 1957–1 C.B. 426.

154.20 Foreign governments. Ambassadors, ministers, other duly accredited diplomatic representatives of foreign governments, and certain members of their households, attaches, secretaries, clerks, and officers of missions to the United Nations and the Organization of American States serving in a representative capacity and their family members living with them, provided they are not U.S. citizens or permanent residents of the U.S. in immigrant status and who are nationals of the country where employed, are exempt from highway use tax. Rev. Rul. 296 superseded. Amplified by Rev. Rul. 80–89. §§41.4481–1, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.5–1, 154.2–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261, 4271, 4317, 4371, 4481, 4491; '54 Code.)

Rev. Rul. 73–198, 1973–1 C.B. 425.

154.21 Foreign governments; diplomats; British Commonwealth of Nations. A national of one of the member nations of the British Commonwealth of Nations employed by the diplomatic mission of another member nation is considered to be a national of the employing country for purposes of the exemption from excise taxes extended to diplomatic representatives of foreign governments. Rev. Rul. 59–61 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–389, 1975–2 C.B. 418.

154.22 Foreign governments; nonmember observers to United Nations. The exemption from certain Federal excise taxes extended to officers, and their families, of missions serving in a representative capacity to the United Nations does not apply to permanent observers sent to the United Nations by nonmember countries. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 75–203, 1975–1 C.B. 336.

154.23 Foreign governments; United Nations Secretariat. The exemptions from the federal excise taxes referred to in Rev. Rul. 73–198 apply to the Secretary General of the United Nations, Under Secretaries-General, Assistant Secretaries-General of the United Nations, and officials of equivalent rank who possess diplomatic privileges and immunities. However, the exemptions do not apply to members of the United Nations Secretariat. Rev. Rul. 73–198 amplified. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4181–1, 49.4251–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4371, 4481; '54 Code.)

Rev. Rul. 80–89, 1980–1 C.B. 238.

154.25 Foreign-owned vehicles. Foreign trucking firms will not incur liability for use tax on the use of vehicles within the U.S. unless such vehicles are, or are required to be, registered under the laws of any State in which they are operated. The purchase of a special permit or identification tag for purposes of paying a State highway use tax does not constitute registration for purposes of the Federal use tax. Distinguished by Rev. Rul. 81–86. §41.4481–3. (Sec. 4481, '54 Code.)

Rev. Rul. 57–224, 1957–1 C.B. 424.

154.26 Foreign-owned vehicles; Canadian trucks registered in British Columbia. Effective July 1, 1985, highway use tax does not apply to Canadian trucks that are registered in British Columbia and have prorate licenses under the Uniform Vehicle Registration and Reciprocity Agreement. Rev. Rul. 81–86 revoked effective for periods beginning after June 30, 1985. §41.4481–1. (Sec. 4481, '54 Code.)

Rev. Rul. 86–62, 1986–17 I.R.B. 12.

154.27 Fuel tank capacity. In determining the actual unloaded weight of a highway motor vehicle, the total capacity of its fuel tank must be taken into consideration. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 68–576, 1968–2 C.B. 522.

154.28 Government-owned vehicles furnished contractors. Government-owned vehicles furnished to and operated by contractors in connection with Government-owned, contractor-operated plants, and neither registered nor required to be registered in any State, are not subject to highway use tax. §41.4481–3. (Secs. 4481, 4483; '54 Code.)

Rev. Rul. 72–483, 1972–2 C.B. 586.

154.29 Gross weights schedule. The highway motor vehicle use tax should be computed in accordance with the schedule of taxable gross weights set forth in the regulations, rather than the actual gross maximum weight of a particular vehicle. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 57–499, 1957–2 C.B. 788.

154.30 Gross weights schedule; state registration. The highway use tax may not be computed on the basis of a state elective gross vehicle weight schedule under which a vehicle is registered rather than the schedule of taxable gross weights set forth in the regulations. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 78–218, 1978–1 C.B. 367.

154.31 Hydraulic hoist; dump truck. A dump truck's hydraulic hoist that, in addition to being used for unloading the cargo, anchors the dump body to the chassis is not included in determining the truck's actual unload weight for highway use tax purposes. Rev. Rul. 57–615 revoked. Amplified by Rev. Rul. 79–161. Distinguished by Rev. Rul. 78–207. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 76–264, 1976–2 C.B. 363.

154.32 Hydraulic hoist; dump truck; equipment. The weight of hydraulic hoses, fluid, a tank, a pump, and a power take-off system used with a hydraulic hoist that is used only to load and unload the dump truck on which it is mounted is not included in determining the vehicle's ac-

tual unloaded weight. Rev. Rul. 76–264 amplified. §§41.4481–1, 44.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 79–161, 1979–1 C.B. 363.

154.33 Hydraulic hoist; dump truck; subframe assembly. The weight of a subframe assembly for a telescopic hoist that is mounted on a dump truck, including filler strips placed on the chassis and welded to the subframe, iron used to fasten the assembly to the chassis, and the attached pin and hinge mechanism for the dump body, is included in determining the vehicle's actual unloaded weight. Rev. Rul. 76–264 distinguished. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 78–207, 1978–1 C.B. 365.

154.34 Leased motor vehicles; "dual registration". The owner-lessor of a motor vehicle is considered its legal owner for puposes of the highway use tax even though in some states that have entered into the Uniform Vehicle Registration Proration and Reciprocity Agreement there is "dual registration" of the leased vehicle by both the owner-lessor and the operator-lessee and both are considered "owners" for purposes of the agreement. §41.4481–3. (Sec. 4481, '54 Code.)

Rev. Rul. 73–509, 1973–2 C.B. 377.

154.35 Limitation period; assessments; refunds. Period of limitation applicable for the filing of claims for refund and the assessment of highway use tax with respect to vehicles put into use in different months during a taxable period. §§41.4482(c)–1, 301.6501(a)–1, 301.6511(a)–1. (Secs. 4482, 6501, 6511; '54 Code.)

Rev Rul. 72–618, 1972–2 C.B. 640.

154.36 Mobile fire fighting units. Mobile fire fighting units, used by an oil company at its refinery, are highway motor vehicles and if the vehicles are required to be registered under the law of the State in which they are operated, the highway use tax will attach at such time as the units are first required to use any public roadway. §41.4482(a)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 58–378, 1958–2 C.B. 857.

154.37 Mobile milling unit. A mobile milling unit, mounted on a single-unit highway motor vehicle for use in performing special services on a farm, may be excluded in determining the actual unloaded weight of the truck on which it is mounted. (Sec. 4482, '54 Code.)

Rev. Rul. 58–251, 1958–1 C.B. 467.

154.38 Motor homes, vans, and pickup trucks. Conventional motor homes, chopped van motor homes, and converted vans that are specially designed to transport people and provide them with sleeping accommodations and living amenities do not fall into any of the categories of the highway use tax schedule of reg. 41.4482(b)–1(d) and are not subject to the tax imposed by section 4481(a). Pickup trucks with removable slide-in campers or covers are single unit trucks (or truck-trailer combinations if so equipped) for purposes of the schedule. The weight of the slide-in campers or covers is not included in actual unloaded weight in applying the schedule to such pickup trucks. §§41.4481–1, 41.4482(b)–2. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 78–314, 1978–2 C.B. 269.

154.39 Motor vehicles; use by U.S. The use by the U.S. of any highway motor vehicle is exempt from tax. (Sec. 4483, '54 Code.)

Secretary's Authorization, 1956–2 C.B. 1369.

154.40 NATO unit. The Headquarters of the Supreme Allied Commander Atlantic (SACLANT), a unit of NATO, may use vehicles and purchase articles and services free of the taxes imposed by section 4251 and chapters 31, 32, 34, and 36. However, the organization is not exempt from the user taxes on air transportation of persons and property imposed by sections 4261 and 4271, respectively. Rev. Rul. 71–235 superseded. §§41.4481–1, 46.4371–2, 48.4041–1, 48.4041–9, 48.4061(a)–1, 48.4071–1, 48.4081–1, 48.4091–1, 48.4161(a)–1, 48.4161(b)–1, 48.4181–1, 49.4251–1, 49.4261–1, 145.4–1, 154.1–1, 154.2–1, 154.3–1. (Secs. 4041, 4061, 4071, 4081, 4091, 4161, 4181, 4221, 4251, 4261, 4271, 4371, 4481, 4491, 7852; '54 Code.)

Rev. Rul. 78–153, 1978–1 C.B. 315.

154.41 North Carolina electric and telephone membership corporations. Electric and telephone membership corporations established under the General Statutes of North Carolina do not qualify for the excise tax exemptions provided for state and local governments. Rev. Rul. 57–193 revoked. §§48.4041–11, 48.4221–5, 41.4483–1, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 83–131, 1983–2 C.B. 184.

154.42 Oversized trucks. The highway use tax applies to oversized trucks if state law requires the registration of all motor vehicles, even though such trucks may not be legally operated on public highways without special permits. §41.4481–1. (Sec. 4481, '54 Code.)

Rev. Rul. 70–57, 1970–1 C.B. 241.

154.43 Platform on tank truck. The weight of a platform attached to a tank truck chassis to accommodate dispensing equipment must be included in computing the actual unloaded weight of the vehicle. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 67–416, 1967–2 C.B. 384.

154.44 Post office bus. A two-axled "highway post office bus" used to transport mail to various small towns is a "single-unit" truck for purposes of the highway use tax. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 72–336, 1972–2 C.B. 585.

154.45 Public utility truck. The weight of tool compartments bolted to the side of a utility truck owned and operated by an electric power company and a platform assembly attached directly to the truck chassis to accommodate an earth boring machine is to be included in computing the actual unloaded weight of the truck for purposes of the highway use tax. However, the weight of outrigger-stabilizing jacks, front winch and mountings, and earth boring machine components is excluded. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 74–182, 1974–1 C.B. 320.

154.46 Public utility trucks. A utility truck, used by a public utility firm in the maintenance and installation of poles, lines, pipe conduits, etc., equipped with a coupling device for pulling a lightweight trailer is a single-unit vehicle. A similar vehicle, equipped with a coupling device suitable for towing a trailer with two or more axles or a one-axled trailer with a gross vehicle weight of 6,000 pounds or more, is a truck-trailer combination for purposes of the highway use tax. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 57–547, 1957–2 C.B. 789; Rev. Rul. 76–294, 1976–2 C.B. 364.

154.47 Refund; foreign-owned vehicles. Canadian trucking companies whose trucks are registered in British Columbia and who have prorate licenses under the Uniform Vehicle Registration Proration and Reciprocity Agreement may file for refunds of taxes paid on highway use for periods prior to July 1, 1981. Rev. Rul. 81–86 clarified. §§41.4481–1, 301.6402–1, 301.7805–1. (Secs. 4481, 6402, 7805; '54 Code.)

Rev. Rul. 82–126, 1982–1 C.B. 204.

154.48 Refuse trucks. The Service will, in the examination of highway use tax returns, accept without substantiation the exclusion of 3,000 pounds in computing the actual unloaded weight of packer-type refuse collection trucks. Supplemented to include compaction-type refuse trucks. §41.4482(b)–1. (Sec. 601.105, S.P.R.; Sec. 4482, '54 Code.)

Rev. Proc. 66–15, 1966–1 C.B. 629; Rev. Proc. 67–28, 1967–1 C.B. 631.

154.49 Refuse trucks; packer-type. A packer-type refuse truck's tailgate assembly and ejection panel parts, exclusive of the tailgate shell and packing panel, are not included in determining actual unloaded weight for highway use tax purposes. Rev. Rul. 57–340 amplified. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 76–263, 1976–2 C.B. 361.

154.50 School buses; gross weight; unit of seating capacity. To determine the taxable gross weight of school buses used to transport elementary school children, the "150 pounds for each unit of seating capacity" figure as provided in reg. 41.4482(b)–1(d) must be used. However, for the purposes of this computation the adult seating capacity, as opposed to the seating capacity of the school children, may be used. §41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 77–277, 1977–2 C.B. 386.

154.51 School buses operated by owner. School buses used exclusively to transport pupils to and from public schools under a contract with a county board of education, but that are operated by the owner of the buses, are not exempt from highway use tax. §§41.4481–1, 41.4483–1. (Secs. 4481, 4483; '54 Code.)

Rev. Rul. 72–362, 1972–2 C.B. 584.

154.52 Second user of motor vehicles; period of limitation on assessment. The period of limitations on assessment commences, with respect to a second user of highway motor vehicles, on the date within taxable period that he files a return in respect of the vehicles after being notified that the tax has not been paid in full. It is immaterial that a prior user in the taxable period filed a return and failed to pay the tax. §§41.4481–1, 301.6501(a)–1. (Secs. 4481, 6501; '54 Code.)

Rev. Rul. 65–123, 1965–1 C.B. 544.

154.53 Semitrailer usable as railroad freight car. A manufacturer's sale of a vehicle that can operate both as a railroad freight car and highway semitrailer is subject to tax imposed by Section 4061. §§41.4482(a)–1, 48.4041–7, 48.4061(a)–1. (Secs. 4041, 4061, 4482; '54 Code.)

Rev. Rul. 81–252, 1981–2 C.B. 209.

154.54 Single-unit truck; additional equipment. Any equipment mounted on, or attached to, a single-unit highway motor vehicle that is not a part of the body, and that performs no function in the operation or maintenance of the vehicle, but is used only in loading, unloading, protecting, or preserving the cargo, is not to be included in determining the actual unloaded weight of the vehicle. Amplified by Rev. Rul. 76–263. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 57–340, 1957–2 C.B. 786.

154.55 State or local government exemption: community action organization. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit community action organization conducting antipoverty programs with grants from the Federal Government. Rev. Rul. 68–274 revoked. §§41.4483–1,

48.4041–11, 48.4221–5, 301.7805–1. (Secs. 4041, 4221, 4253, 4483, 7805; '54 Code.)

Rev. Rul. 82–30, 1982–1 C.B. 165.

154.56 State or local government exemption; nonprofit center for disabled persons. Excise tax exemptions for state or local governments do not apply in the case of a nonprofit corporation that administers a program for disabled persons under a contract with a state. §§48.4041–11, 48.4221–5, 41.4483–1. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 83–63, 1983–1 C.B. 272.

154.57 State or political subdivision; transit authority. A transit authority, created under a state statute to provide a mass transit system for the benefit of the general public, that has power to fix, alter, charge, and collect rates, the power of eminent domain, and police or regulatory powers is a political subdivision of the state for purposes of the exemption from the special fuels, manufacturers, communication, and highway use taxes. §48.4221–5. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 79–95, 1979–1 C.B. 331.

154.58 Three-axled concrete mixer truck with single-axled auxiliary device. A single-unit three-axled concrete mixer truck equipped with a single-axled auxiliary device that functions as an integral part of the truck is a single-unit four-axled truck. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 72–130, 1972–1 C.B. 352.

154.59 Tow truck with wrecker crane and power take-off. The weight of a wrecker crane consisting of mast, boom, cables, and winch mounted on a truck used in the recovery and towing of disabled motor vehicles is included in computing the taxable gross weight of the truck. However, the weight of a power take-off system used only to operate the winch in loading and unloading the vehicles is not included. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 75–354, 1975–2 C.B. 444.

154.60 Tractor-trailers; educational training program. Tractor-trailer combinations leased to an educational organization for use in a student training program and occasionally operated unloaded on public roads are subject to the highway use tax. §§41.4481–1, 41.4482(c)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 73–151, 1973–1 C.B. 448.

154.61 Truck-tractor; semitrailer; military use. A truck-tractor and low-bed semitrailer that are used to transport military equipment on and off the highway and that are oversize and require special permits and/or escort vehicles for use on most state highways are highway vehicles subject to taxes imposed by sections 4041, 4061(a)(1) and 4481. §§41.4482(a)–1, 48.4041–7, 48.4061(a)–1. (Secs. 4041, 4061, 4482; '54 Code.)

Rev. Rul. 79–296, 1979–2 C.B. 370.

154.62 Truck assembled from glider kit and salvaged parts. A truck that is assembled by the owner of a wrecked truck by combining a "glider kit" with salvaged parts from the wrecked truck, and that is used on the highway during the same taxable year as the original truck, is subject to the highway use tax for that taxable year, even though the tax had been paid on the original truck for that year. §41.4481–1. (Sec. 4481, '54 Code.)

Rev. Rul. 77–477, 1977–2 C.B. 67.

154.63 Truck equipped but not used to tow trailers. A truck equipped with a detachable coupling device that is used only to repair mobile home frames but could be used, and ordinarily is used on similar trucks, to tow trailers is classified as a truck-trailer combination. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 78–208, 1978–1 C.B. 366.

154.64 Truck equipped to tow "brush-chipper" trailer. A two-axle truck weighing over 9,000 but less than 13,000 pounds, equipped with a "chip-box" and a coupling device for towing a "brush-chipper", a trailer weighing from 3,500 to 4,000 pounds and consisting of an engine and chipping equipment, mounted on a single-axled chassis, is not a truck-trailer combination, and the truck, as a single unit vehicle that has an actual unloaded weight of less than 13,000 pounds, is not subject to tax. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 74–513, 1974–2 C.B. 377.

154.65 Truck equipped to tow grain elevator. A two- or three-axled truck equipped with a special hitch, to tow an 1,100 pound portable grain elevator from job site to job site over the highways, is categorized as a single unit vehicle for purposes of the highway use tax schedule. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 75–297, 1975–2 C.B. 443.

154.66 Truck equipped to tow mobile homes. A two-axled truck equipped with a flat bed body and a special hitch mechanism, used to tow mobile homes and transport materials used in connection with their sales and service, is a truck-trailer combination subject to the highway use tax if its actual unloaded weight is at least 9,000 pounds. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 74–461, 1974–2 C.B. 377.

154.67 Truck equipped to tow two-axled trailers. Each of a beverage company's two axled beverage trucks, with actual unload weights ranging from 9,000 to 13,000 pounds, equipped with beverage-type bodies and pintle hooks and customarily used for towing two-axled beverage trailers fall within the truck-trailer combination category for purposes of the highway use tax, even though the pintle-hook equipped trucks are twice the number of two-axled trailers owned by the company. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 76–558, 1976–2 C.B. 360.

154.68 Truck equipped with automobile carrier body and fifth wheel attachment. A vehicle having a three-axled truck chassis with a conventional truck cab, equipped with an automobile carrier body designed to carry two automobiles over and one behind the cab and a fifth wheel attachment, and with an actual unloaded weight of between 22,000 and 23,000 pounds falls within the truck-trailer combination category for highway use tax purposes. Rev. Rul. 76–559 distinguished. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 77–36, 1977–1 C.B. 347.

154.69 Truck modified for farm use. A two-axled flat-bed truck that was modified by shortening it and adding concrete to the body to aid traction in farm fields and equipped to tow trailers hauling produce, but is unable to carry property on the body because of the modification, is categorized as a tractor-trailer for highway use tax purposes. A three-axled, all-wheel drive, flat-bed truck with raised wide-track axles and a shortened wheelbase, equipped to haul farm produce on both the bed and on trailers, is categorized as a truck-trailer combination. §§41.4481–1, 41.4482(b)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 78–156, 1978–1 C.B. 365.

154.70 Truck operated by Indian. An American Indian residing on a tribal reservation is liable for the highway use tax with respect to a truck used in his business where the vehicle is operated on any roadway that is not a private roadway whether inside or outside a reservation. §41.4481–1. (Sec. 4481, '54 Code.)

Rev. Rul. 72–335, 1972–2 C.B. 584.

154.71 Truck-tractor; pick up and delivery of semitrailers by dealer. The use of a two-axle truck-tractor with an unloaded weight of 5,500 pounds by a dealer in new and used semitrailers for pick up and delivery of the semitrailers is subject to the highway use tax, and the taxable gross weight is determined in accordance with the Use Tax Schedule. §§41.4481–1, 41.4482(c)–1. (Secs. 4481, 4482; '54 Code.)

Rev. Rul. 74–426, 1974–2 C.B. 375.

154.72 Truck-tractor converted to wrecker. A truck-tractor used previously for pulling semitrailers which has been retired from over-the-road service and used as a wrecker for towing disabled vehicles is classified as a single-unit truck. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 57–225, 1957–1 C.B. 425.

154.73 Truck-tractor "headramp"; automobile carrier. The weight of a "headramp" capable of carrying one car mounted over the cab of a truck-tractor that is designed to tow a semitrailer carrying automobiles must be included in computing the actual unloaded weight of the vehicle. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 72–553, 1972–2 C.B. 585.

154.74 Truck with boom-type loading and unloading device. A boom-type loading and unloading device is not included in the weight of the vehicle on which it is mounted when determining the actual unloaded weight of the vehicle for purposes of the highway use tax. However, if the device is mounted on separate channel stringers, the channel stringers are to be included in the weight of the vehicle on which a stringer-mounted unit is installed. §41.4482(b)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 68–156, 1968–1 C.B. 511.

154.75 Vehicle stolen. The theft of a highway motor vehicle during a taxable period for which the highway use tax has been paid does not affect the computation of tax or give rise to a right to credit or refund. §41.4481–1. (Sec. 4481, '54 Code.)

Rev. Rul. 73–292, 1973–2 C.B. 376.

154.76 Volunteer fire departments and rescue squads. Nonprofit volunteer fire departments and rescue squads come within the scope of the excise tax exemptions for States or political subdivisions. Rev. Ruls. 55–545 and 57–270 superseded. §§41.4483–1, 154.1–1. (Secs. 4041, 4221, 4253, 4483; '54 Code.)

Rev. Rul. 77–387, 1977–2 C.B. 364.

154.77 Water truck used in highway construction. The use of a water truck by a highway construction contractor in the construction of a new freeway on land which has not been used as a public roadway does not constitute a taxable use. However, the movement of the water truck, by means of its own motor, over any public roadway, such as from one construction site to another, does constitute a taxable use. §41.4482(c)–1. (Sec. 4482, '54 Code.)

Rev. Rul. 61–173, 1961–2 C.B. 207.

154.78 Water well drilling vehicles. Descriptions are provided of two types of water well drilling vehicles that are subject to the highway motor vehicle use tax and one type that is not subject to the tax.§§41.4481–1, 41.4482(a)–1, 48.4061(a)–1. (Secs. 4061, 4481, 4482; '54 Code.)

Rev. Rul. 79–423, 1979–2 C.B. 386.

Wagering

156.1 Baseball pool; exempt organization. Where a baseball pool is purchased by an exempt organization with the seller being retained to operate the pool, the organization and the operator are jointly and severally liable for the tax on wagers and the occupational tax. M.T. 44 superseded. §§44.4401–1, 44.4411–1, 44.4421–1. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 69–21, 1969–1 C.B. 290.

156.2 Calcutta pool operated by social club. Taxes on wagering apply to a "calcutta" that is operated in connection with a sports event by a nonprofit social club that allows members of similar social clubs to attend the events and uses a portion of entrance fees and wagers to help defray the expenses of operating the events. §§44.4401–1, 44.4411–1, 44.4421–1. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 79–145, 1979–1 C.B. 360.

156.3 Free plays; bingo spindle game. The use of "free plays" won in a "bingo spindle game" will constitute wagers only to the extent the player assumes an additional risk in the use of such plays. Rev. Rul. 55–754 distinguished. §§44.4401–1, 44.4421–1. (Secs. 4401, 4421; '54 Code.)

Rev. Rul. 72–481, 1972–2 C.B. 581.

156.4 Functions, powers, and duties transferred. Treasury Department Order No. 221–3 has been revised to transfer the functions, powers, and duties of the Director of the Bureau of Alcohol, Tobacco and Firearms relating to taxes on wagering to the Commissioner of Internal Revenue.

Treas. Dept. Order 221–3 (Rev. 2), 1977–1 C.B. 591.

156.5 Functions, powers, and duties transferred. The functions, powers, and duties of the Internal Revenue Service relating to wagering have been transferred to the Director of the Bureau of Alcohol, Tobacco and Firearms, effective December 24, 1974.

Treas. Dept. Order 221–3 (Rev. 1), 1976–1 C.B. 584.

156.6 Golf tournament; Calcutta pool. A hotel corporation operating a wagering pool in connection with a golf tournament it sponsors, that retains a portion of the receipts from the pool for use in paying the expenses of operating the pool and promoting the next year's tournament, is conducting wagering for profit and is liable for wagering taxes. (Secs. 4401, 4411; '54 Code.)

Rev. Rul. 56–72, 1956–1 C.B. 532.

156.7 Liability for tax; employees; replacement. Employees hired before the end of a taxable year to replace employees who had been engaged in receiving wagers on behalf of another person, and who had paid the occupational tax for the entire taxable year, are also subject to the tax in that taxable year. §§44.4401–1, 44.4411–1, 44.4901–1. (Secs. 4401, 4411, 4901; '54 Code.)

Rev. Rul. 77–393, 1977–2 C.B. 382.

156.8 Liability for tax; employer; wagers accepted on his behalf. The owner of a wagering establishment who employs individuals to accept wagers on his behalf is liable for the tax imposed by section 4401(a) on all such wagers received by his employees but not reported to him. §44.4401–2. (Sec. 4401, '54 Code.)

Rev. Rul. 73–334, 1973–2 C.B. 368.

156.9 Lotteries; evidence of conspiracy to evade tax. Direct evidence showing that the banker and the owner of a proprietary interest in a lottery knew of their liability for the wagering tax is not necessary to sustain their conviction for conspiracy to evade such tax. However, the conviction of two minor clerical employees at the lottery headquarters, who were themselves not liable for the tax, is not warranted without direct proof that they knew of their employers' liability for such tax and of its nonpayment. The fact that the employees participated in concealing the lottery operation proved nothing as to their knowledge of their employers' tax liability. §44.4411–1. (Sec. 4411, '54 Code.)

Ingram, 360 U.S. 672, Ct. D. 1840, 1959–2 C.B. 334.

156.10 Lotteries; keno games operated by casino. The operation of Two Game Parlay Keno is a lottery and is subject to the wagering and occupational taxes imposed by sections 4401 and 4411. The operation of basic Nevada Keno, Five Race Keno, or Four Way Express Keno is not a lottery and is not subject to the wagering and occupational taxes. §§44.4401–1, 44.4411–1, 44.4421–1. (Secs, 4401, 4411, 4421; '54 Code.)

Rev. Rul. 79–146, 1979–1 C.B. 361.

156.11 Lotteries; noncoin-operated devices. A noncoin-operated machine having gaming features is not taxable as a gaming device. However, the operation of this type of machine constitutes the operation of a lottery conducted for profit and is subject to wagering taxes. §§323.21, 325.21. (Secs. 3267, 3285, '39 Code; Secs. 4401, 4461, '54 Code.)

Rev. Rul. 54–405, 1954–2 C.B. 401.

156.12 Lotteries; noncoin-operated devices. The operation of noncoin-operated claw machines and noncoin-operated pinball machines, where prizes are awarded to successful players, constitutes the operation of a lottery conducted for profit and is subject to wagering taxes. Redeeming free games won in connection with the operation of such machines is considered to be awarding of prizes. §§325.21, 325.41. (Secs. 3285, 3290, '39 Code; Secs. 4401, 4411, '54 Code.)

Rev. Rul. 55–82, 1955–1 C.B. 520.

156.13 Lotteries; noncoin-operated devices. The operation by an exempt organization of a noncoin-operated gaming device, the net proceeds from which are used to defray club expenses and promote its charitable aims, is not considered a drawing for purposes of the exclusion from tax on wagering, but constitutes a lottery, and all operators of such devices, including exempt organizations, are liable for the wagering taxes applicable to their operation. (Sec. 4421, '54 Code.)

Rev. Rul. 57–241, 1957–1 C.B. 419.

156.14 Merchandise clubs. Merchandise clubs in which some participants may, by drawing, receive merchandise having retail value in excess of their payments, and all other participants receive merchandise having retail value equivalent to the amount of their payments, do not constitute lotteries conducted for profit. Mim. 6814 revoked. §§325.21, 325.26, 325.41. (Secs. 3285, 3290, '39 Code; Secs. 4401, 4411, '54 Code.)

Rev. Rul. 52, 1953–1 C.B. 454.

156.15 Merchandising plan. Guidelines are set forth as to the circumstances and factors that are to be considered in determining whether the wagering taxes apply to merchandising plans where merchants, in order to encourage patronage, give tickets or chances to customers in connection with the sale of merchandise and the holders of certain tickets or chances are awarded prizes in the form of merchandise. M.T. 43 superseded. §§44.4401–1, 44.4411–1, 44.4421–1. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 68–600, 1968–2 C.B. 520.

156.16 Parimutuel wagering pool. An off-track parimutuel wagering pool conducted by a State agency, also authorized to conduct off-track wagering pools on races run at out-of-State race tracks, meets the requirements for exemption and is exempt from wagering taxes. §§44.4401–1, 44.4402–1, 44.4411–1. (Secs. 4401, 4402, 4411; '54 Code.)

Rev. Rul. 72–446, 1972–2 C.B. 582.

156.17 Penalties; failure to file returns and pay tax. In view of the enactment of section 4420, the delinquency and fraud penalties imposed by sections 6651 and 6653 may be assessed and collected for failure, after November 1974, to file wagering Forms 11–C and 730 and pay the required taxes. §§301.6651–1, 301.6653–1. (Secs. 4424, 6651, 6653; '54 Code.)

Rev. Rul. 77–51, 1977–1 C.B. 346.

156.18 Penalties; fraud and failure to pay stamp tax. In the case of a fraudulent underpayment of the occupational tax on wagering, a penalty shall be asserted for underpayment due to fraud rather than a penalty for willful failure to pay stamp tax, since a return is required with respect to such tax. §§44.4411–1, 301.6653–1. (Secs. 4411, 6653; '54 Code.)

Rev. Rul. 60–204, 1960–1 C.B. 640.

156.19 Pick-up man for numbers game. A salaried pick-up man in the numbers game who collects wagering slips from the writer and delivers them to the banker, but who has no proprietary interest in the numbers enterprise, is not subject to the occupational tax. While the banker and the writer are engaged in receiving wagers, the pick-up man is merely a messenger between the two. (Sec. 3290, '39 Code; Sec. 4411, '54 Code.)

Calamaro, 354, U.S. 351, Ct. D. 1812, 1957–2 C.B. 916.

156.20 Pools and punchboards operated by merchants. Wagering pools, punchboards or similar types of lotteries operated by merchants as trade stimulators, in which wagers are placed, are considered to be conducted for profit. Accordingly, the operator of such devices is subject to the tax on wagers and the special tax; further, persons receiving wagers on his behalf incur liability for the special tax. §325.21. (Sec. 3285, '39 Code; Sec. 4401, '54 Code.)

Rev. Rul. 54–256, 1954–2 C.B. 401.

156.21 Punchboards; actual wager. In the case of punchboards with prizes of merchandise, cash, or free plays listed thereon, the cost of all chances taken by a bettor are subject to tax, including additional chances taken by the bettor in lieu of the acceptance of an equivalent amount in cash or merchandise. Distinguished by Rev. Rul. 72–481. §§325.25, 325.26. (Sec. 3285, '39 Code; Sec. 4401, '54 Code.)

Rev. Rul. 55–754, 1955–2 C.B. 471.

156.22 Punchboards; "Five Card Draw." A game, called "Five Card Draw," consisting of a small card with thirteen pull tabs, whereby a player for a sum of money pulls five tabs, each revealing a playing card symbol, with certain combinations winning prizes, is similar to a punchboard, and subject to tax. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 57–258, 1957–1 C.B. 418.

156.23 Punchboards, tip games, pools; exempt organization. An exempt organization is exempt from wagering taxes with respect to the operation of punchboards and tip games if no part of the net proceeds inures to the benefit of any private shareholder or individual; however, no exemption from such taxes exists for any wagering pool conducted for profit-making purposes. §325.22. (Sec. 3285, '39 Code; Sec. 4401, '54 Code.)

Rev. Rul. 54–240, 1954–1 C.B. 254.

156.24 Puzzle contest based on skill. A puzzle contest in which the element of skill, rather than chance, determines success is not a wagering pool or lottery and the operator of such contest is not subject to wagering tax or the occupational tax. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 57–521, 1957–2 C.B. 779.

156.25 Seasonal acceptance of wagers. Taxpayers who accept wagers only a few months of the year are still engaged in the business of accepting wagers all year. They may not reduce the tax imposed by section 4411 and must pay the full $500 by July 1 of each year. §§44.4401–1, 44.4411–1, 44.4901–1. (Secs. 4401, 4411, 4901, '54 Code.)

Rev. Rul. 81–258, 1981–2 C.B. 216.

156.26 Seizure of property. Automobiles containing property used or intended for use in connection with operations which are in violation of the wagering tax are subject to seizure and forfeiture under section 3116 of the '39 Code. Modified to provide that since no qualifications are made in section 3116 to the effect that it applies only to some internal revenue laws, violation or the intended violation of any valid internal revenue law or regulation gives rise to operation of that section. §§325.21, 325.42. (Secs. 3316, 3285, 3290, '39 Code.; Secs. 4401, 4411, '54 Code.)

Rev. Rul 264, 1953–2 C.B. 379; Rev. Rul. 54–404, 1954–2 C.B. 396.

156.27 Self-incrimination; false information. An assertion of the constitutional privilege against self-incrimination as defense to a criminal prosecution for submission of fraudulent wagering forms is not sufficient to dismiss an indictment. §44.4412–1. (Sec. 4412, '54 Code.)

Knox, 396 U.S. 77, Ct. D. 1931, 1970–1 C.B. 239.

156.28 Self-incrimination; forfeiture proceedings. The rule that the proper assertion of the Fifth Amendment is a complete defense to criminal prosecution for failure to comply with the wagering provisions of the Code, established in the *Marchetti* and *Grosso* decisions, is applicable and has retroactive effect in forfeiture proceedings under section 7302 of the Code. §§44.4411–1, 44.4412–1, 44.4901–1. (Secs. 4411, 4412, 4901, 7302; '54 Code.)

United States Coin and Currency, 401 U.S. 1041, Ct. D. 1944, 1971–1 C.B. 411.

156.29 Self-incrimination; occupational tax; registration. The registration and occupational tax provisions may not be employed to punish criminally those persons who have defended a failure to comply with the requirements of such provisions with a proper assertion of the privilege against self-incrimination guaranteed by the Fifth Amendment. *Joseph Kahriger* and *Frank Lewis* decisions overruled in part. §§44.4411–1, 44.4412–1. (Secs. 4411,4412; '54 Code.)

Marchetti, 390 U.S. 39, Ct. D. 1919, 1968–1 C.B. 500.

156.30 Self-incrimination; wagering. A proper assertion of the constitutional privilege against self-incrimination precludes a criminal conviction based on willful failure to pay the wagering excise tax or conspiracy to evade its payment. §§44.4401–1, 44.6011(a)–1. (Secs. 4401, 6011; '54 Code.)

Grosso, 390 U.S. 62, Ct. D. 1918, 1968–1 C.B. 495.

156.31 Self-incrimination; wagering; occupational tax. The occupational tax provisions of the Revenue Act of 1951, which levy a tax on persons engaged in the business of accepting wagers and require such persons to register with the Collector of Internal Revenue are not unconstitutional. They do not infringe the police power reserved to the States, nor do they violate the privilege against self-incrimination. Overruled in part by the *James Marchetti* decision. §325.50. (Sec. 3291, '39 Code; Sec. 6091, '54 Code.)

Kahriger, 345 U.S. 22, Ct. D. 1755, 1953–1 C.B. 456.

156.32 Self-incrimination; wagering; occupational tax. The occupational tax on the business of accepting wagers is constitutional in its application to the District of Columbia. The statute neither violates the privilege against self-incrimination nor contravenes the ban against unlawful search and seizure. Overruled in part by the *James Marchetti* decision. §§325.41, 325.50. (Secs. 3290, 3291, '39 Code; Sec. 6091, '54 Code.)

Lewis, 348 U.S. 419, Ct. D. 1782, 1955–1 C.B. 520.

156.33 Self-incrimination; wagering; tax returns. The rule in the *Marchetti* and *Grosso* cases that the Fifth Amendment is a defense for failure to comply with the wagering tax provisions may not be applied retroactively to overturn a conviction in which the defendants wagering tax returns were introduced into evidence. §44.4401–1. (Secs. 4401, 7201; '54 Code.)

Mackey, 401 U.S. 667, Ct. D. 1945, 1971–1 C.B. 409.

156.34 Shuffle-alley bowling game. Applicability of the occupational tax on coin-operated devices and the wagering tax to a coin-operated shuffle-alley bowling game where, in connection with its operation, a player is given a chance to win a prize through the medium of a free punch on a punchboard. (Secs. 4401, 4411, 4461; '54 Code.)

Rev. Rul. 57–395, 1957–2 C.B. 781.

156.35 Social club operations; lotteries; calcutta pools. The wagering and occupational taxes do not apply to activities of a nonprofit social club, exempt from income tax, involving the conduct of (1) a lottery in which participation is limited to members only and the net proceeds are used to defray operating expenses or to offset losses incurred in the club's activities which are devoted exclusively to the pleasure and recreation of members, or (2) a calcutta wagering pool in connection with a golf tournament for the pleasure and recreation of members and their guests, the proceeds from which are used primarily to pay the winners of the pool, with a portion retained by the club to defray operating expenses. §§44.4401–1, 44.4411–1, 44.4421–1. (Secs. 4401, 4411, 4421; '54 Code.)

Rev. Rul. 74–425, 1974–2 C.B. 373.

156.36 State lottery operation. The wagering and occupational taxes are not applicable to a State-operated lottery; however, certain coin-operated vending machines used in placing wagers and dispensing "instant winner" lottery tickets are subject to the special occupational tax. §§44.4401–1, 44.4402–1, 44.4411–1, 45.4461–1, 45.4462–1. (Secs. 4401, 4402, 4411, 4461, 4462; '54 Code.)

Rev. Rul. 71–487, 1971–2 C.B. 376.

Waivers

(See: Extension of time)

Windfall profit tax

158.1 Assessment and collection; credit or refund; limitation period. The periods of limitation for assessment of, or for credit or refund of, windfall profit tax are discussed in four situations. §§51.4986–1, 51.4995–1, 51.4997–1, 301.6501(a)–1, 301.6511(a)–1, 301.6513–1. (Secs. 4986, 4995, 4997, 6501, 6511, 6513; '54 Code.)

Rev. Rul. 85–37, 1985–1 C.B. 362.

158.2 Depletion; effect of retailer sister corporation sales on producer corporation sales. Where none of a producer's production is sold through a related retailer and the producer has no direct or indirect ownership interest in the retailer, the producer is not precluded from taking percentage depletion under section 613A(c) or from being an independent producer for purposes of the windfall profit tax under section 4987(b)(2). §150.4987–1. (Secs. 613A, 4987; '54 Code.)

Rev. Rul. 85–12, 1985–1 C.B. 181.

158.3 Depletion; intangible drilling and development costs; nonproductive well. A taxpayer incurred intangible drilling and development costs (IDC) in drilling a well to a depth below a known producing mineral deposit to test for potential mineral deposits. The additional drilling proved unsuccessful. Only the portion of the IDC reasonably allocable to the producing mineral deposit may be used to determine cost depletion for windfall profit tax purposes under section 4988(b)(3)(C)(i)(I). §150.4988–1. (Sec. 4988, '54 Code.)

Rev. Rul. 82–71, 1982–1 C.B. 185.

158.4 Examination; notification; other taxes reported on Form 720. The reopening procedures need not be followed and the taxpayer need not be notified under section 7605(b) when other excise taxes reported on a Form 720, Quarterly Federal Excise Tax Return, are examined following an examination of windfall profit tax reported on the same form. §§48.4041–1, 48.4081–1, 48.4091–1, 301.7605–1. (Secs. 4041, 4081, 4091, 4986, 7605; '54 Code.)

Rev. Rul. 81–156, 1981–1 C.B. 597.

158.5 Exempt Alaskan oil; violation of Uniformity Clause of the Constitution. The exemption from windfall profit tax granted domestic crude oil produced in certain areas of Alaska and the Arctic Circle does not violate the Uniformity Clause of the Constitution. (Sec. 4991, '54 Code.)

Ptasynski, 462 U.S., Ct. D. 2022, 1983–2 C.B. 209.

158.6 First purchaser also a producer; interest on overwithholding and on overpayment. A first purchaser, who is also a producer, who overwithholds windfall profit tax from amounts due another producer and who overpays tax on its own production is entitled to a refund and interest only on the overpayment of its own liability as a producer. Interest on the overwithheld tax inures only to the other producer and runs only from the deemed payment date in section 4995(a)(4). §§51.4986–1, 51.4995–1, 51.6402–1, 301.6611–1. (Secs. 4986, 4995, 6402, 6611; '54 Code.)

Rev. Rul. 84–168, 1984–48 I.R.B. 28.

158.7 Form 6248; corrected. Procedures are established for filing corrected Forms 6248, Annual Information Return of Windfall Profit Tax, that require net change figures instead of corrected amounts be furnished. §51.4497–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)

Rev. Proc. 83–86, 1983–2 C.B. 604.

158.8 Highest posted price. Guidance is provided in identifying the highest posted price for December 31, 1979, for crude oil of a particular grade and quality from a particular field. §§150.4986–1, 150.4988–1, 150.4989–1. (Sec. 601.105, S.P.R.; Secs. 4986, 4988, 4989, '54 Code.)

Rev. Proc. 81–39, 1981–2 C.B. 595.

158.9 Incremental tertiary oil; approved tertiary recovery method. The injection of a

nonhydrocarbon gas (nitrogen) into the gas cap of an oil reservoir is not an approved tertiary enhanced recovery method under section 4993(d)(1)(B). §150.4993–1. (Sec. 4993, '54 Code.)
Rev. Rul. 85–141, 1985–36 I.R.B. 54.

158.10 Incremental tertiary oil; self-certification of tertiary recovery projects; beginning date. To qualify as an enhanced crude oil tertiary recovery project, the introduction of the tertiary injectant into the reservoir must begin after May 1979 to satisfy the requirement of section 4993(c)(2)(B). This requirement is not satisfied merely because the Service Center is furnished the project's certification after May 1979. §150.4993–2. (Sec. 4993, '54 Code.)
Rev. Rul. 81–309, 1981–2 C.B. 225.

158.11 Inflation adjustment factor. For purposes of computing the windfall profit tax, the Service has determined that the following inflation adjustment factors shall be used for quarters ending on the dates indicated. §150.4989–1. (Sec. 4989, '54 Code.)
March 31, 1980:
Tier 1 or 2 oil .0195
Tier 3 oil .0246
T.D. 7690, 1980–1 C.B. 214.
June 30, 1980:
Tier 1 or 2 oil .0422
Tier 3 oil .0527
Notice 80–3, 1980–1 C.B. 577.
September 30, 1980:
Tier 1 or 2 oil .0649
Tier 3 oil .0810
Notice 80–6, 1980–1 C.B. 577.
December 31, 1980:
Tier 1 or 2 oil .0924
Tier 3 oil .1144
Notice 80–8, 1980–2 C.B. 759.
March 31, 1981:
Tier 1 or 2 oil .1187
Tier 3 oil .1469
Notice 80–10, 1980–2 C.B. 760.
June 30, 1981:
Tier 1 or 2 oil .1404
Tier 3 oil .1750
Notice 81–5, 1981–1 C.B. 615.
September 30, 1981:
Tier 1 or 2 oil .1680
Tier 3 oil .2095
Notice 81–9, 1981–1 C.B. 616.
December 31, 1981:
Tier 1 or 2 oil .1861
Tier 3 oil .2344
Notice 81–13, 1981–2 C.B. 544.
March 31, 1982:
Tier 1 or 2 oil .2126
Tier 3 oil .2683
Notice 81–18, 1981–2 C.B. 547.
June 30, 1982:
Tier 1 or 2 oil .2410
Tier 3 oil .3045
Notice 82–5, 1982–1 C.B. 356.
September 30, 1982:
Tier 1 or 2 oil .2523
Tier 3 oil .3230
Notice 82–14, 1982–1 C.B. 366.
December, 31, 1982:
Tier 1 or 2 oil .2736
Tier 3 oil .3522
Notice 82–17, 1982–2 C.B. 749.
March 31, 1983:
Tier 1 or 2 oil .2875
Tier 3 oil .3737
Notice 82–20, 1982–2 C.B. 751.
June 30, 1983:
Tier 1 or 2 oil .3001
Tier 3 oil .3941
Notice 83–3, 1983–1 C.B. 532.
September 30, 1983:
Tier 1 or 2 oil .3183
Tier 3 oil .4207
Notice 83–9, 1983–1 C.B. 536.
December 31, 1983:
Tier 1 or 2 oil .3263
Tier 3 oil .4365
Notice 83–16, 1983–2 C.B. 415.
March 31, 1984:
Tier 1 or 2 oil .3364
Tier 3 oil .4546
Notice 83–24, 1983–2 C.B. 420.
June 30, 1984:
Tier 1 or 2 oil .3511
Tier 3 oil .4780
Notice 84–3, 1984–1 C.B. 331.
September 30, 1984:
Tier 1 or 2 oil .3625
Tier 3 oil .4979
Notice 84–9, 1984–1 C.B. 341.
December 31, 1984:
Tier 1 or 2 oil .3737
Tier 3 oil .5178
Notice 84–13, 1984–38 I.R.B. 42.
March 31, 1985:
Tier 1 or 2 oil .3867
Tier 3 oil .5398
Notice 84–14, 1984–51 I.R.B. 41.
June 30, 1985:
Tier 1 or 2 oil .3970
Tier 3 oil .5590
Notice 85–6, 1985–1 C.B. 428.
September 30, 1985:
Tier 1 or 2 oil .4161
Tier 3 oil .5883
Notice 85–11, 1985–1 C.B. 439.
December 31, 1985:
Tier 1 or 2 oil .4249
Tier 3 oil .6061
Notice 85–15, 1985–37 I.R.B. 109.
March 31, 1986:
Tier 1 or 2 oil .4326
Tier 3 oil .6228
Notice 85–19, 1985–50 I.R.B. 16.
June 30, 1986:
Tier 1 or 2 oil .4524
Tier 3 oil .6535
Notice 86–4, 1986–11 I.R.B. 26
September 30, 1986:
Tier 1 or 2 oil .4614
Tier 3 oil .6721
Notice 86–7, 1986–24 I.R.B. 23.
December 31, 1986:
Tier 1 or 2 oil .4679
Tier 3 oil .6879
Notice 86–10, 1986–37 I.R.B. 16.
March 31, 1987:
Tier 1 or 2 oil .4781
Tier 3 oil .7082
Notice 86–16, 1986–50 I.R.B. 6.

158.12 Liability; crude oil removed from premises; exchanged for residual fuel oil. Crude oil that is exchanged at a refinery for residual fuel oil which is used to power a production process on the premises from which the oil was produced is removed from the premises for purposes of the crude oil windfall profit tax. §§150.4986–1, 150.4996–1. (Secs. 4986, 4996; '54 Code.)
Rev. Rul. 82–160, 1982–2 C.B. 349.

158.13 Liability; production payments; exploration and development; sale of mineral property. A question and answer format is used to explain which party is liable for the payment of the windfall profit tax on oil removed from the property that is applied to the satisfaction of a production payment in the case of (1) the owner of a production payment carved out for exploration or development of an oil and gas property, and (2) the owner of a production payment retained on the sale of a mineral property. §§51.4988–1, 150.4986–1, 150.4996–1. (Secs 4986, 4988, 4996, '54 Code.)
Rev. Rul. 84–16, 1984–1 C.B. 229.

158.14 Liability for tax; removal of "wash" or "frac" oil. Oil purchased by a well operator and injected into an oil or gas well for well servicing or stimulating purposes is not subject to the windfall profit tax on its subsequent removal and sale. §§150.4986–1, 150.4995–1, 150.4997–1, 150.6050C–1. (Secs. 4986, 4995, 4997, 6050C; '54 Code.)
Rev. Rul. 82–41, 1982–1 C.B. 183.

158.15 Magnetic tape filing; information returns. Requirements and conditions are updated for the filing of annual information returns for windfall profit tax on magnet tape. Rev. Proc. 84–81 superseded. §51.4997–2. (Sec. 601.602, S.P.R.; Sec. 4997, '54 Code.)
Rev. Proc. 86–7, 1986–6 I.R.B. 28.

158.16 Net income from property; cost of drilling injection wells. Costs incurred in drilling injection wells must be capitalized into the taxpayer's "as if" cost depletion basis for the purposes of determining the taxpayer's net income from the property under section 4988(b). These costs cannot be excluded as costs of drilling a nonproductive well. §51.4988–2. (Sec. 4988, '54 Code.)
Rev. Rul. 84–65, 1984–1 C.B. 229.

158.17 Net income limitation; treatment as direct expense in allowing overhead costs. In computing the net income limitation on windfall profit tax, a taxpayer may not include windfall profit tax as a direct expense for purposes of allocating overhead costs to producing properties. (Secs. 613, 4988; '54 Code.)
Rev. Rul. 85–79, 1985–1 C.B. 337.

158.18 Net income limitation. In computing the crude oil windfall profits tax, the net income limitation determined for the tax year shall be applied to each barrel of oil removed from the property during the tax year, including barrels of oil that were not taken into account in computing the limitation because no income was received with respect to them in the tax year under the taxpayer's method of accounting. §§150.4986–1, 51.4988–2. (Secs. 4986, 4988; '54 Code.)
Rev. Rul. 83–185, 1983–2 C.B. 200.

158.19 Net income limitation, periods before March 1, 1980; "as if" cost depletion. In computing the net income limitation on the crude oil windfall profit tax for a tax year that includes periods before March 1, 1980, the hypothetical or "as if" cost depletion, which is subtracted from taxable income from the property, is determined by multiplying the "as if" cost depletion deduction determined for the entire tax year by a fraction, the numerator of which is the gross income from the property attributable to taxable crude oil and the denominator of which is the total gross income from the property. §§150.4986–1, 51.4988–2. (Secs. 4986, 4988; '54 Code.)
Rev. Rul. 83–186, 1983–2 C.B. 204.

158.20 Partnership items. Temporary procedures for the tax treatment of partnership items of windfall profit tax, which were implemented by Rev. Proc. 84–4, are now found in sections 150.6232(c)–1 through 150.6232(c)–5 of the Temporary Excise Tax Regulations for removal years 1983– and 1984, and sections 51.6232(c)–1 through 51.6232(c)–5 of the Excise Tax Regulations for removal years after 1984. Rev. Proc. 84–4 obsoleted. §§51.4996–1, 51.4997–1, 51.4997–2, 51.6232(c)–1, 51.6402–1, 150.6232(c)–1. (Sec. 601.601, S.P.R.; Secs. 4996, 4997, 6232, 6402, '54 Code.)
Rev. Proc. 86–25, 1986–22 I.R.B. 9.

158.21 Recordkeeping requirements; ADP users. Punched cards, magnetic tapes, disks, and other machine-sensible data media used

for recordkeeping in a taxpayer's automatic data processing system are records and must be retained so long as the contents may become material in the administration of any internal revenue law. However, punched cards used merely as a means of input to the system need not be retained if the input information is duplicated on other records. §150.4997–1. (Sec. 4997, '54 Code.)

Rev. Rul. 80–272, 1980–2 C.B. 339.

158.22 Recordkeeping requirements; ADP users. The basic requirements that the Service considers to be essential in cases where a taxpayer's records are maintained within an Automatic Data Processing System are specified. References to the ADP system include all accounting and/or financial systems that process all or part of a taxpayer's transactions, records, or data by other than manual records. Rev. Procs. 64–12 and 80–42 superseded. (Sec. 601.105, S.P.R.; Sec. 6001, '54 Code.)

Rev. Proc. 86–19, 1986–14 I.R.B. 10.

158.23 Reporting with other taxes; Form 720. Procedures are set forth to be followed where Form 720, Quarterly Federal Excise Tax Return, reports liability for several excise taxes, including the crude oil windfall profit tax, that are subject to different reporting times. §§46.6071(a)–1, 48.6071(a)–1, 301.6651–1. (Sec. 601.402, S.P.R.; Secs. 6071, 6076, 6651, '54 Code.)

Rev. Proc. 80–23, 1980–1 C.B. 657.

158.24 Sadlerochit oil; determination of removal price. The appropriate method for determining the removal price for Alaska North Slope crude oil removed from the premises before sale, for purposes of the windfall profit tax, is the method based on the principles for determining gross income from the property under section 613 of the Code, without regard to Department of Energy pricing regulations for determining first sales price. §51.4988–1. (Secs. 613, 4988; '54 Code.)

Rev. Rul. 83–124, 1983–2 C.B. 201.

158.25 Sadlerochit oil; determination of removal price. For purposes of the Windfall Profit Tax, the removal price for Alaska North Slope (ANS) crude oil, in the absence of a representative market or field price or sufficient sales at Valdez is determined with reference to actual sales f the ANS crude oil or sales of crude oils in the market area to which the taxpayer's ANS crude oil is delivered. Rev. Rul. 83–124 amplified. §§51.4986–1, 51.4988–1, 51.4996–1. (Secs. 613, 4986, 4988, 4996; '54 Code.)

Rev. Rul. 83–161, 1983–2 C.B. 202.

158.26 Severance tax adjustment. A state privilege tax imposed on the removal of oil, when taken together with the related income tax credit or refund, that is not determined on the basis of the gross value of the extracted oil but is determined by reference to the windfall profit portion of such value does not meet the requirements for the severance tax adjustment that may be taken into account in determining the windfall profit. §§150.4986–1, 150.4988–1, 150.4996–2. (Secs. 4986, 4988, 4996; '54 Code.)

Rev. Rul. 80–217, 1980–2 C.B. 338.

158.27 Severance tax adjustment. The allowability of a windfall profit tax severance tax adjustment for severance taxes imposed by various states is discussed. §§150.4986–1, 150.4988–1, 150.4996–2. (Secs. 4986, 4988, 4996; '54 Code.)

Idaho, Louisiana, Mississippi, Texas; Rev. Rul. 82–86, 1982–1 C.B. 188

Alabama, Indiana, Kentucky, Michigan, Nebraska, North Dakota, Oklahoma, South Dakota, Tennessee, Utah, Wyoming; Rev. Rul. 82–87, 1982–1 C.B. 189.

California, Nevada, Ohio; Rev. Rul. 82–88, 1982–1 C.B. 190.

Arkansas; Rev. Rul. 82–90, 1982–1 C.B. 192.

West Virginia; Rev. Rul. 82–91, 1982–1 C.B. 193.

Colorado; Rev. Rul. 82–92, 1982–1 C.B. 194.

158.28 Severance tax adjustment; Alaska. The allowability of a windfall profit tax severance tax adjustment for taxes imposed by the State of Alaska is reconsidered. Rev. Rul. 82–89 revoked. §150.4996–1. (Sec. 4996, '54 Code.)

Rev. Rul. 82–167, 1982–2 C.B. 351.

158.29 Severance tax adjustment; Arkansas. The tax imposted on the extraction of crude oil by Arkansas Statutes Annotated section 84–2102(e) is a severance tax for purposes of the crude oil windfall profit tax severance tax adjustment, including situations where the saltwater disposal credit is available. Rev. Rul. 82–90 modified. §§150.4986–1, 150.4988–1, 150.4996–2. (Secs. 4986, 4988, 4996; '54 Code.)

Rev. Rul. 82–194, 1982–2 C.B. 355.

158.30 Severance tax adjustment; Montana. The tax imposed by Revised Codes of Montana Annotated section 15–36–101 is a severance tax for purposes of the crude oil windwall profit tax severance tax adjustment. §§51.4986–1, 51.4988–1, 51.4996–2. (Secs. 4986, 4988, 4996; '54 Code.)

Rev. Rul. 83–92, 1983–1 C.B. 303.

158.31 Severance tax adjustment; New Mexico. The taxes imposed under N.M. Stat. Ann. sections 7–29–4, 7–30–4, and 7–31–4 are severance taxes within the meaning of section 4996(c) of the Code. The state portion of the tax imposed under N.M. Stat. Ann. 7–32–4 is also a severance tax within the meaning of section 4996(c). The portion of the tax imposed for purposes of other governmental units is not a severance tax. §§51.4986–1, 51.4988–1, 51.4996–2. (Secs. 4986, 4988, 4996; '54 Code.)

Rev. Rul. 86–46, 1986–13 I.R.B. 37.

158.32 Severance tax adjustment; Wyoming. The taxes imposed under Wyo. Stat. sections 39–6–302(g) and (h) are severance taxes within the meaning of section 4996(c) of the Code. The state portion of the tax imposed under Wyo. Stat. section 39–2–402 is also a severance tax within the meaning of section 4996(c). Rev. Rul. 82–87 amplified. §§51.4986–1, 51.4988–1, 51.4996–2. (Secs. 4986, 4988, 4996, '54 Code.)

Rev. Rul. 86–45, 1986–13 I.R.B. 36.

158.33 State jurisdictional agencies, tertiary recovery projects. Names and addresses of the jurisdictional agencies designated by governors of various states to provide approval of tertiary recovery projects under section 4993(d)(5)(A) are listed. §150.4993–3. (Sec. 601.105, S.P.R.; Secs. 4993, '54 Code.)

Rev. Proc. 83–83, 1983–2 C.B. 86.

158.34 Tertiary recovery projects; jurisdictional agencies. The Service recognizes the Bureau of Land Management (B.L.M.) and the Mineral Management Service (M.M.S.) as the appropriate jurisdictional agencies for approving tertiary recovery projects located on on-shore federal lands and offshore federal lands.

Notice 85–1, 1985–1 C.B. 426.

158.35 Withholding requirements; retroactive adjustments. First purchasers must withhold windfall profit tax when, after the purchaser has furnished Form 6248 to the producer, a payment is made to the producers for oil removed in a prior year as a result of volume adjustments or retroactive price increases. Rev. Rul. 83–72 revoked. §§51.4995–1, 51.4997–2. (Secs. 4995, 4997; '54 Code.)

Rev. Rul. 85–17, 1985–1 C.B. 338.

158.36 Withholding adjustments; suspense accounts. First purchasers must make withholding adjustments for crude oil sales proceeds held in suspense accounts until Form 6248, Annual Information Return of Windfall Profit Tax, is provided to the producer. §§51.4995–1, 51.4997–2. (Secs. 4995, 4997; '54 Code.)

Rev. Rul. 84–47, 1984–1 C.B. 231.

158.37 Withholding requirements; deposit rules. Procedures are established for reporting and depositing withheld windfall profit tax when withholding is required on payments a purchaser makes to a producer for oil removed in a prior year after the purchaser has furnished Form 6248 to the producer. §§51.4995–1, 51.4995–3, 51.4997–1. (Sec. 601.602, S.P.R.; Secs. 4995 4997, '54 Code.)

Rev. Proc. 83–27, 1983–1 C.B. 703.

158.38 Withholding requirements; first purchaser; holder of division order. The holder of an oil and gas division order who is required by the order to take title to the oil is a first purchaser required to withhold and deposit crude oil windfall profit tax on oil payments it disburses. Holders of division orders who do not take title to the oil are not first purchasers, but may qualify to elect to act as first purchaser. §§150.4986–1, 150.4995–1. (Secs. 4986, 4995; '54 Code.)

Rev. Rul. 82–205, 1982–2 C.B. 350.

158.39 Withholding requirements; first purchaser; interest on underwithholding. A first purchaser who, in good faith reliance on an exemption certificate, does not withhold windfall profit tax is not liable for interest, but a first purchaser who fails to withhold through its own error is liable for interest from the due date of the return to the date the tax is paid even though the underwithholding is corrected through adjustments in subsequent quarters. §§51.4986–1, 51.4995–1, 51.4996–1, 51.4997–1, 301.6601–1. (Secs. 4986, 4995, 4996, 4997, 6601; '54 Code.)

Rev. Rul. 84–166, 1984–48 I.R.B. 25.

158.40 Withholding requirements; first purchaser; interest on underwithholding. The first purchaser of crude oil is liable for interest on amounts of windfall profit tax underwithheld by its own error even though the producer's tax liability is later extinguished by application of the net income limitation or a claim for exemption. §§51.4986–1, 51.4988–1, 51.4991–1, 51.4995–1, 51.4996–1, 51.4997–1, 301.6601–1. (Secs. 4986, 4988, 4991, 4995, 4996, 4997, 6601; '54 Code.)

Rev. Rul. 84–167, 1984–48 I.R.B. 27.

158.41 Withholding requirements; retroactive ajustments. First purchasers must withhold windfall profit tax when, after the purchaser has furnished Form 6248 to the producer, a payment is made to the producers for oil removed in a prior year as a result of volume adjustments or retroactive price increases. §§51.4995–1, 51.4997–2. (Secs. 4995, 4997; '54 Code.)

Rev. Rul. 83–72, 1983–1 C.B. 300.

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